

**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH : BANGALORE**

**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 754/Bang/2022
Assessment Year : 2016-17

M/s. Atharvass Traders LLP (Earlier Atharvass Traders Pvt. Ltd.), 902, 9 th A Cross, 6 th Main, West of Chord Road, 2 nd Phase, Bengaluru – 560 086. PAN: AAFCA0382D	Vs.	The Income Tax Officer, Ward 1 (1)(2), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Smt. Preethi, Advocate
Revenue by	:	Smt. Priyadarshini Baseganni, Addl. CIT (DR)

Date of Hearing	:	29-09-2022
Date of Pronouncement	:	29-09-2022

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal is filed by assessee against order dated 15/07/2022 passed by Ld.CIT(A)-11, Bangalore for A.Y. 2016-17.

2. Assessee has raised Ground no. 2 wherein a plea of non-granting of sufficient opportunity of being heard has been alleged.

3. On perusal of the record, we note that assessee was not able to file the evidences / documentation in respect of the creditors

before the Ld.AO however details were filed before the Ld.CIT(A). The Ld.CIT(A) had called for a remand report in which necessary verification based on the details filed were not conducted. In the interest of justice, we deem it appropriate to remand this issue back to the Ld.AO for a *de novo* consideration and the alleged issue before this *Tribunal* by assessee.

4. Assessee is directed to file all relevant information / details before the assessing officer in accordance with the requirement of section 68 and the assessing officer shall verify the same in accordance with law.

Needless to say that proper opportunity must be granted to assessee in accordance with law.

The Ld.AO shall pass a detailed order on merits having regard to various principles laid down by various *High Courts* as well as *Hon'ble Supreme Court*.

Accordingly, the grounds raised by assessee stands allowed for statistical purposes.

In the result, the appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 29th September, 2022.

Sd/-
(LAXMI PRASAD SAHU)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 29th September, 2022.
/MS /

Copy to:

1. Appellant
2. Respondent
3. CIT

4. CIT(A)
5. DR, ITAT, Bangalore
6. Guard file

By order

Assistant Registrar,
ITAT, Bangalore