

IN THE INCOME TAX APPELLATE TRIBUNAL “F” BENCH, MUMBAI
BEFORE SHRI AMARJIT SINGH, AM AND MS. KAVITHA RAJAGOPAL, JM

ITA No.2657/Mum/2022
(Assessment Year: 2011-12)

Jayshree Jitendra Joshi 9/10, Sudarshan CHS Ltd. Plot No. 50, Jagdusha Nagar, Ghatkopar (W), Mumbai-400 086	Vs.	ITO, Ward 3(1), Mumbai
PAN/GIR No. AFEPJ 7444 J		
(Appellant)	:	(Respondent)
Appellant by	:	Shri Abhishekh Jhunjunwala
Respondent by	:	Shri Vranda U. Matkarni
Date of Hearing	:	15.12.2022
Date of Pronouncement	:	23.12.2022

ORDER

Per Kavitha Rajagopal, J. M.:

This appeal has been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Appeals) ('Id.CIT(A) for short), National Faceless Appeal Centre ('NFAC' for short) passed u/s.250 of the Income Tax Act, 1961 ('the Act'), pertaining to the Assessment Year ('A.Y.' for short) 2011-12.

2. The assessee has challenged the addition made u/s. 68 and section 69 of the Act along with the other grounds of appeal.

3. The brief facts of the case are that the assessee is a property broker and real estate broker and has filed her return of income dated 12.09.2011, declaring total income of Rs.3,56,020/- during the impugned year. The Assessing Officer (A.O. for short) observed that the assessee had purchased immovable property, amounting to Rs.1,20,00,000/- in

Jodhpur during the Financial Year 2010-11 and the same was not disclosed in her return of income. The A.O. reopened the assessment u/s. 147 after recording reasons and had passed the assessment order dated 25.12.2018 u/s. 144 r.w.s. 147 of the Act. The assessee challenged the assessment order before the Id. CIT(A) who confirmed the addition made by the A.O. on the ground that the assessee inspite of several opportunities has failed to furnish the documentary evidence to substantiate her stand.

4. The assessee is in appeal before us, challenging the order of the Id. CIT(A), confirming the addition made by the A.O.

5. The Id. Authorized Representative (AR for short) for the assessee contended that the assessee was unable to furnish the documentary evidence to rebut the addition made by the A.O. u/s. 68 and 69 of the I. T. Act before the Id. CIT(A). The Id. AR further stated that the assessee was only a co-owner of the property and was entitled to 33.33% of the shares, whereas the Id. CIT(A) has confirmed the addition u/s. 69 of the Act for the purchase of the entire property. The Id. AR further prayed for one more opportunity to present the assessee's case by furnishing the documentary evidence before the Id. CIT(A).

6. The Id. Departmental Representative (Id. DR for short), on the other hand, did not object to the same.

7. Having heard the rival submissions and perused the materials available on record. We are of the considered opinion that the assessee may be given one more opportunity to present her case before the Id. CIT(A) by producing the relevant documentary evidence

proposed to be filed by the ld. AR as adhering to the principles of natural justice. The assessee is directed to co-operate in the proceeding before the ld. CIT(A) without causing delay and the ld. CIT(A) is directed to hear the appeal afresh and decide the same on merits of the case. Hence, the appeal is remanded back to the file of the ld. CIT(A).

8. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 23.12.2022.

Sd/-

Sd/-

(Amarjit Singh)
Accountant Member

(Kavitha Rajagopal)
Judicial Member

Mumbai; Dated : 23.12.2022

Roshani, Sr. PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT - concerned
5. DR, ITAT, Mumbai
6. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai