

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'A' : NEW DELHI)**

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
and
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No.3171/Del./2016
(ASSESSMENT YEAR : 2009-10)**

Bindia Chabbra, vs. DCIT, Central Circle 05,
101, Jyoti Bhawan, New Delhi.
Commercial Complex,
Dr. Mukherjee Nagar,
New Delhi.
(PAN : ADOPC9460F)

**ITA No.3170/Del./2016
(ASSESSMENT YEAR : 2009-10)**

Rummy Chabbra, vs. DCIT, Central Circle 05,
101, Jyoti Bhawan, New Delhi.
Commercial Complex,
Dr. Mukherjee Nagar,
New Delhi.
(PAN : ADOPC9460F)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Salil Kapoor, Advocate
REVENUE BY : Shri P. Praveen Sidharth, CIT DR

Date of Hearing : 21.03.2023
Date of Order : 24.03.2023

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

These appeals by two assessee are directed against the respective orders of ld. CIT (A) pertaining to AY 2009-10.

2. The grounds of appeal taken by the assessee in both the appeals are common except the difference in amount. For the sake of brevity, we are reproducing grounds of ITA No.3171/Del/2016 :-

“1. That the Commissioner of Income-tax (A) ['CIT(A)'] erred on facts and in law in confirming the addition of Rs.19,39,997/- made by the Assessing Officer under section 56(2)(vi) of the Income Tax Act, 1961 ('the Act') on the ground that gifts received by the appellant on behalf and on occasion of her daughter's marriage did not fall within the exclusion provided in that section.

1.1. That the CIT(A) erred on facts and in law in law in holding that gift must directly be received by the individual on the occasion of his/her marriage to fall in the exclusion contained in 56(2)(vi) of the Act.

1.2. That the CIT(A) erred on facts and in law in holding that gifts received by the appellant from business associates, albeit on the occasion of her daughter's marriage, had no connection with the daughter so as to fall within the exception contained under section 56(2)(vi) of the Act.”

3. At the outset, in this case, Id. Counsel of the assessee prayed that assessee seeks permission to file application under Rule 29 of Income Tax (Appellate Tribunal) Rules, 1963 for admission of additional evidences. He submitted that these are crucial documents and necessary for proper adjudication. He prayed that the same may be admitted and the matter may be remitted to the AO.

4. Although Id. DR for the Revenue objected to the same but we are of the opinion that interest of justice would be served if the additional evidences filed now are accepted and matter be remitted to the file of AO

to decide afresh after considering the additional evidences. Needless to add, assessee should be provided an opportunity of being heard. We order accordingly. The additional evidences submitted in both the appeals are as under :-

- (i) Covering letters received from dealers/ suppliers in wedding along with shoguns;
 - (ii) Copy of the relevant pages of balance sheet as on 31.03.2008;
 - (iii) Summary of loans and advances;
 - (iv) Details of discount recoverable which was reversed in AY 2009-10; and
 - (v) Details of sundry debtors which includes debtors of 36 lacs.
5. In the result, both the appeals are allowed for statistical purposes.

Order pronounced in the open court on this 24th day of March, 2023.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Dated the 24th day of March, 2023
TS

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A).
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.