

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**

Before Sh. C. M. Garg, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 7780/Del/2018 : Asstt. Year : 2012-13

Income Tax Officer, Ward-15(1), New Delhi	Vs	Lalit Modi, E-20, Lajpat Nagar-III, New Delhi-110024
(APPELLANT)		(RESPONDENT)
PAN No. AALPM7800R		

**Assessee by : Sh. Himanshu Aggarwal, Adv.
Revenue by : Ms. Smita Singh, Sr. DR**

Date of Hearing: 12.07.2023	Date of Pronouncement: 10.10.2023
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the Revenue against the order of Id. CIT(A)-XXVI, New Delhi dated 06.09.2018.

2. At the outset, the revenue has contended that the additional evidences filed under Rule 46A have been accepted by the Id. CIT(A) without giving an opportunity to the AO to verify the identity, genuineness and creditworthiness of the parties. We also find that the Id. CIT(A) has also not examined/investigated the issue but straightaway accepted the documents filed by the assessee for the first time. Hence, keeping in view the pertinent facts, we deem it fit to remand the matter to the file of the Id. CIT(A) to afford an opportunity to the Assessing Officer to examine the parties in question. The AO shall send the remand report within three months from the office of the Id. CIT(A).

3. In the result, the appeal of the Revenue is allowed for statistical purpose.

Order Pronounced in the Open Court on 10/10/2023.

Sd/-

(C. M. Garg)
Judicial Member

Dated: 10/10/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR