

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No.5767/Del/2019
निर्धारणवर्ष/Assessment Year: 2010-11

Shri Shradha Nand S/o Late Shri Mathura Prasad, R/o H.No. 23, Village-Dundahera, N.H. 24, By Pass Road, Ghaziabad, Uttar Pradesh. PAN No.AKCPN6120G	<u>बनाम</u> Vs.	ITO, Ward 2(3), Ghaziabad.
अपीलार्थी Appellant		प्रत्यर्थी/ Respondent

Assessee by	Shri Devashish Bhadauria, Adv. & Shri Shamsher Singh, Adv.
Revenue by	Shri Vivek Vardhan, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	29.01.2024
उद्घोषणाकीतारीख/Pronouncement on	23.04.2024

आदेश /O R D E R

PER C.N. PRASAD, J.M.

This appeal is filed by the assessee against the order of the Ld.CIT(Appeals), Ghaziabad dated 30.04.2019 for the AY 2010-11.

2. The Ld. Counsel for the assessee, at the outset, submits that the additional evidences furnished by the assessee under Rule 46A before the Ld. CIT(A) were not admitted. Ld. Counsel submits that

the additional evidences were not admitted by the Ld.CIT(A) and the Ld.CIT(A) enhanced to the addition without admitting the additional evidences. Ld. Counsel submits that the additional evidences goes to the root of the matter and, therefore, the same may be admitted and restored to the file of the Assessing Officer for verification and the assessee could not file these documents before the Assessing Officer in the course of proceedings for the reason that at that point in time Land purchasers were not cooperating and were not willing to provide bank statements of their father reflecting withdrawals of sale consideration and they were not ready to state actual facts on affidavit. Ld. Counsel submits that now all the evidences were available with the assessee in the interest of justice, the appeal may be restored to the file of the AO for *denovo* assessment.

3. The Ld. DR has no serious objection in restoring the appeal to the file of the Assessing Officer for *denovo* assessment.

4. On hearing both the sides and perusing the materials available on record. We are of the considered view that this appeal should go back to the file of the Assessing Officer for re-examination and *denovo* assessment after considering the additional evidences furnished by the assessee before us. The assessee is at liberty to

file all the evidences before the Assessing Officer in support of his contention and cooperate with the assessment proceedings. The Assessing Officer is directed to take on record all the additional evidences produced by the assessee and complete the assessment afresh in accordance with law after providing adequate opportunity of being heard to the assessee.

5. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 23/04/2024

**Sd/-
(DR. BRR KUMAR)
ACCOUNTANT MEMBER**

**Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER**

Dated: 23/04/2024

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi