

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'B', CHANDIGARH

**BEFORE SHRI A.D. JAIN, VICE PRESIDENT &
DR KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. **168/CHD/2023**

निर्धारण वर्ष / Assessment Year : 2018-19

Ravinder Singh Thakur, 7, Shanti Cottage, Dingle Estate Victory Tunnel, Shimla HP	Vs. बनाम	The DCIT / ACIT (Central), Shimla
स्थायी लेखा सं./PAN No: ABBPT8995K		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

(HYBRID HEARING)

निर्धारिती की ओर से/Assessee by : Sh. Vishal Mohan, Sr. Advocate with
Shr Aman Singhi, CA

राजस्व की ओर से/ Revenue by : Shri Dharam Vir, JCIT Sr. DR

सुनवाई की तारीख/Date of Hearing : 30.04.2024

उद्घोषणा की तारीख/Date of Pronouncement : 01.05.2024

आदेश/Order

Per Dr. Krinwant Sahay, A.M.:

The appeal in this case has been filed against the order dated
27.01.2023 of the ld. CIT(A)-3, Gurgaon.

2. The effective Ground of appeal raised by the Assessee is as
under: -

“1. That in the facts and circumstances of the case the ld. CIT(A) is not justified in upholding the addition of Rs. 22.99 lacs under section 69 of the Income Tax Act, 1961 and thereby subjecting the sum for taxation under section 115BBE. The addition is not sustainable in the eyes of law.”

3. During the course of hearing, the ld. Counsel for the Assessee filed a letter dated 15.4.2024, which is application for placing Additional evidence under Rule 29 of the Appellate Tribunal Rules. The relevant portion of the letter is as under: -

“1. That by means of this application, the applicant seeks indulgence of this Hon'ble Tribunal for placing on record the following documents: -

a) Copy of saving account of Mr. Ravinder Singh Thakur with SBI bearing A/c No. 30550796805;

b) Copy of saving account of Mr. Ravinder Singh Thakur with Yes Bank bearing A/c No. 9192000011416;

c) Copy of saving account of Mr. Ravinder Singh Thakur with SBI bearing A/c No. 31168958531;

d) Copy of saving account of Mr. Ravinder Singh Thakur with Uco bank bearing A/c No. 12550100005999;

e) Copy of Term Loan account in the name of Mr. Ravinder Singh Thakur with SBI bearing account no. 32237557272; and

f) Detail of year wise expenditure and source of finance.

2. That the aforesaid documents could not be placed on record during the assessment proceedings as the same were never asked for by the learned Assessing Officer. However, the same goes to the root of the case. Therefore, the applicant prays permission of this Hon'ble Tribunal to place on record the same.

4. In the second part of this letter it has been mentioned that these additional evidence / documents were not filed before the authorities below because the same were never asked for by the Assessing Officer. We are of the view that this contention of the Assessee is not correct because it is not for the Assessing Officer to ask for supporting evidence but it is the duty of the Assessee to file necessary documents in support of his / its claim during the assessment proceedings.

5. However, we have considered the application of the Assessee and we find that most of the documents filed as 'additional evidence' are copies of the bank statements which cannot be tampered with by the Assessee in post-assessment period.

6. The ld. DR did not object to the acceptance of this additional evidence.

7. We find that although the Assessee should have placed these documents before the authorities below, however, in the interest of

justice we allow the additional evidence be accepted and remanding it back to the file of the Assessing Officer for adjudication afresh in accordance with law after providing due and reasonable opportunity of hearing to the Assessee.

8. In the result, the appeal of the Assessee stands allowed for statistical purposes.

Order pronounced on 01.5.2024.

Sd/-
(A.D. JAIN)
Vice President

Sd/-
(DR KRINWANT SAHAY)
Accountant Member

“आर.के.”

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar