

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“D” BENCH, AHMEDABAD**

**BEFORE DR. BRR KUMAR, ACCOUNTANT MEMBER &  
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No.1447/Ahd/2018  
(Assessment Year: 2015-16)

Income Tax Officer, Ward-3(3)(8), Ahmedabad	Vs.	Shri Mansukhbhai Dahyabhai Radadiya, A/06, Jivan Twin Society, Nikol Gram Road, Nikol, Ahmedabad-382415
[PAN No.AAEFM5214A]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	None
<b>Respondent by:</b>	Shri Waghe Prasad Rao, Sr. DR

<b>Date of Hearing</b>	17.10.2024
<b>Date of Pronouncement</b>	17.10.2024

O R D E R

**PER DR. BRR KUMAR - ACCOUNTANT MEMBER:**

This appeal has been filed by the Revenue against the order passed by the Ld. Commissioner of Income Tax (Appeals)-3, (in short “Ld. CIT(A)”), Ahmedabad, vide order dated 21.03.2018 passed for A.Y. 2015-16.

2. The Revenue has taken the following grounds of appeal:-

“1. The Ld. CIT(A) has erred in law and on facts in deleting the addition u/s. 41(1) of the Act of Rs.99,97,795/- without appreciating the fact that the assessee had failed to prove the outstanding liabilities as genuine.

2. The Ld.CIT(A) has erred in law and on facts in deleting the addition of Rs.4,11,38,760/- out of total addition of Rs.41,15,38,760/- without appreciating the fact that the assessee has not proved the advance from members as genuine.

3. On the facts and circumstances of the case, the Ld. Commissioner of Income-tax (A) ought to have upheld the order of the Assessing Officer in respect of above issues.

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4. It is, therefore, prayed that the order of the Ld. Commissioner of Income-tax (A) may be set-aside and that of the Assessing Officer be restored.”

3. The assessee has filed additional evidences before the Tribunal, these evidences were either to not file before the Revenue Authorities.

4. After going through the additional evidences we consider that they are required for adjudication of the issue involved in the appeal. Hence, the same are being admitted.

5. The Ld. D.R. argued that since the Revenue has not got the opportunity to examine the additional evidences in the fitness of things the matter be referred to the Assessing Officer. Hence, keeping in view the fact on record the matter is remitted to the Assessing Officer to consider the additional evidences and to pass an order de-novo after affording an opportunity of being heard to the assessee.

6. In the result, the appeal of the Revenue is allowed for statistical purposes.

**The order is pronounced in the open Court on 17.10.2024**

**Sd/-**  
**(SIDDHARTHA NAUTIYAL)**  
**JUDICIAL MEMBER**

Ahmedabad; Dated 17/10/2024

TANMAY, Sr. PS

**TRUE COPY**

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद/ ITAT, Ahmedabad