

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "A" BENCH : MUMBAI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER

ITA No. 5756/Mum/2024
Assessment Year : 2021-22

ACIT-7(1)(1), First Floor, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai	vs.	Lobo Staffing Solutions Pvt. Ltd., 212, Prabhadevi Estate, Veer Savarkar Marg, Prabhadevi, Mumbai PAN : AAACL8236C
(Appellant)		(Respondent)

For Assessee :	Shri Rajesh P. Shah & Shri Parakram Rajpurohit
For Revenue :	Shri Ram Krishn Kedia, Sr.DR

Date of Hearing :	04-02-2025
Date of Pronouncement :	05-02-2025

ORDER

PER B.R. BASKARAN, A.M :

The Revenue has filed this appeal challenging the order dated 10-09-2024 passed by the Ld CIT(A), NFAC, New Delhi and it relates to the Assessment Year (AY.) 2021-22. The Revenue is aggrieved by the decision of the Ld CIT(A) in deleting the addition of difference between the gross receipts declared by the assessee and that is available in Form No.26AS. It is the case of the Revenue that the Ld CIT(A) has granted relief by

admitting additional evidences in violation of Rule 46A of I T Rules without confronting the same to the AO.

2. We heard the parties. Since the Ld CIT(A) has admitted and considered additional evidences without confronting them with the AO, there is violation of Rule 46A of I T Rules. Hence, we are of the view that the impugned issue needs to be restored to the file of the AO. Accordingly, we set aside the order passed by Ld CIT(A) and restore the impugned issue to the file of the AO for examining it afresh duly considering the additional evidences that were filed before Ld CIT(A) and also such other information and explanation that may be furnished by the assessee. We also direct the assessee to fully co-operate with the AO to complete the restored proceedings expeditiously.

3. In the result, the appeal filed by the Revenue is treated as allowed for statistical purposes.

Order pronounced in the open court on 05-02-2025

Sd/-
[ANIKESH BANERJEE]
JUDICIAL MEMBER

Sd/-
[B.R. BASKARAN]
ACCOUNTANT MEMBER

Mumbai,
Dated: 05-02-2025

TNMM

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar
I.T.A.T, Mumbai