

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES (SMC), JAIPUR

श्री भागचंद, लेखा सदस्य, के समक्ष
BEFORE: SHRI BHAGCHAND, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 50/JP/2017
निर्धारण वर्ष / Assessment Year : 2010-11

Anoop Datray Naidu, A-1503, Twins Tower, CHS, Sector-20, behind Jalvayu Vihar, Khar Ghar, Navi Mumbai, Maharashtra- 410210.	बनाम Vs.	D.C.I.T., Circle-1, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ABTPN 1958 J		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Anil Bhandari (CA)
राजस्व की ओर से / Revenue by : Shri Rajendra Singh (JCIT)

सुनवाई की तारीख / Date of Hearing : 24/05/2017
उदघोषणा की तारीख / Date of Pronouncement : 24/05/2017

आदेश / ORDER

PER: BHAGCHAND, A.M.

This is an appeal filed by the assessee against the order dated 14/10/2016 passed by the Id. CIT(A)-I, Jaipur for the A.Y. 2010-11, wherein the assessee has raised following grounds of appeal:-

- “1. Under The facts and circumstances of the case the learned CIT (Appeals)-I, Jaipur has erred in Law as well as in facts by conforming the assessment made by the learned Assessing Officer U/S 147 of The Income Tax Act 1961. The action of learned CIT (Appeals)-I, Jaipur is

illegal, unjustified, arbitrary, and against the facts of the case and against the law.

2. *Under The facts and circumstance of the case the learned CIT (Appeals)-I, Jaipur has erred in Law as well as in facts by conforming the assessment made by learned Assessing Officer solely on the basis of 26AS instead of Form No.16 .The reasonable opportunity was not given to the appellant before conforming the assessment made by the learned Assessing officer. The action of learned CIT (Appeals)-I, Jaipur is illegal, unjustified, arbitrary, and against the facts of the case and against the law.*
3. *Under the facts and circumstance of the case and in Law the learned CIT (Appeals)-I, Jaipur has erred by making addition of Rs 492040 U/S 69 of The Income Tax Act 1961 for payment of stamp duty and other expenses without giving the reasonable opportunity to the appellant. The action of learned CIT (Appeals)-I, Jaipur is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by deleting the said addition of Rs 492040.”*

2. At the outset of hearing, the Id counsel of the assessee has submitted that certain additional evidences, which he could not produce before the authorities below for the reason that the bank from where these documents obtained, did not provide to the assessee in time. As the assessee is residing in the State of Maharashtra and the case was selected for scrutiny at Jaipur. The representative of the assessee asked various information but since it was an old case and the assessee was located at different geographical location in India. The assessee requested to the Assessing Officer to provide some time to obtain necessary papers/information. During the relevant period, the assessee was serving

two companies namely "Loop Telecom Limited" at New Delhi and "ZTE Telecom India Pvt. Ltd." at Navi Mumbai. Loop Telecom Limited was under investigation by the government authorities and the records of the company were in the possession of government authorities. ZTE Telecom India Pvt. Ltd. was controlled by the personnel of China and the local people could not provide necessary information without the permission of the parent company. In view of these facts, the assessee could not submit necessary papers and not complied the direction of the Assessing Officer. Since the assessee has now obtained necessary information/documents, therefore, it is prayed that for the interest of justice, the issue may be restored back to the file of the Assessing Officer after admitting the additional evidences.

3. On the contrary, the Id. DR was not having any serious objection to the proposition of the Id AR of the assessee.

4. After hearing both the sides on this issue and after considering the facts and circumstances of the case, I admit additional evidences submitted by the assessee and remand the issue to the file of the Assessing Officer to be decided de novo.

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

Order pronounced in the open court on 24/05/2017.

Sd/-
(भागचंद)
(BHAGCHAND)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 24th May, 2017

*Ranjan

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

1. अपीलार्थी / The Appellant- Shri Anoop Datray Naidu, Navi Mumbai, Maharashtra.
2. प्रत्यर्थी / The Respondent- The D.C.I.T., Circle-1, Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 50/JP/2017)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar