

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCH 'SMC', BANGALORE**

**BEFORE SHRI A.K.GARODIA, ACCOUNTANT MEMBER**

**ITA No. 1409 to 1414(Bang) 2016**

**(Assessment years : 2007 - 08 to 2012 - 13)**

Late U. Nagi Reddy,  
L/R by Son Shri N. M. Suresh,  
Manjunatha Nilaya, Hari Krupa Colony,  
Near Nandi Petrol Bunk, Kampli Road,  
Kurugodu, - 583101, Karnataka  
**PAN : AQRPN9771G**

Appellant

Vs

The ITO, Ward - 2,  
Bellary

Respondent

**Assessee by : Shri V. Srinivasan, Advocate  
Revenue by : Shri Naresh Saka, JCIT**

**Date of hearing : 22-09-2016**

**Date of pronouncement : -09-2016**

**O R D E R**

**PER A. K. GARODIA, A.M.:**

All these six appeals are filed by the assessee. These are directed against separate orders of learned CIT (A), Gulbarga all dated 24.03.2016 for A. Y. 2007 - 08 to 2012 - 13 and for the sake of convenience, all these are being disposed of by this common order.

2. At the very outset, it was submitted by the learned AR of the assessee that he seeks time to get the documents about agricultural income translated and file before the tribunal as a paper book and this is essential because, in all these appeals, the issues are depending on the quantum of agricultural income of the assessee and his family. At this juncture it was pointed out by the bench that even if time is allowed and the learned AR of

the assessee files the translated copy of the documents, matter will be required to be restored back to CIT (A) because such document was not made available before him. In reply, he submitted that learned CIT (A) has noted in Para 5.1 of his order for A. Y. 2007 – 08 that the assessee has stated in the assessment proceedings, the assessee has submitted cash flow statement explaining the source of income for investment but the A.O. has not verified the same and passed the assessment order and in spite of this, learned CIT (A) has also not considered the cash flow statement by saying that the A.O. had not mentioned anything about cash flow statement. He submitted that when it was claimed before CIT (A) that cash flow statement was submitted before the A.O. in course of assessment proceedings, he should have called for the assessment records to examine the veracity of this claim and if it was correct that cash flow statement was submitted before the A.O., the issues should have been decided after considering the cash flow statement. He submitted that there is similar observation of CIT (A) in remaining years also. Learned DR of the revenue supported orders of the authorities below.

3. I have considered rival submissions. I find force in the submissions of the learned AR of the assessee that when it was claimed before CIT (A) that cash flow statement was submitted before the A.O. in course of assessment proceedings, he should have called for the assessment records to examine the veracity of this claim and if it was correct that cash flow statement was submitted before the A.O., the issues should have been decided by him after considering those cash flow statements. Even if no such cash flow statements were filed before the A.O., I feel that the assessee should be

asked to file it along with evidences in support of the cash flow statements and the issues should be decided thereafter. Hence, I set aside all these orders of CIT (A) and restore back the entire matter in all these years to his file for afresh decision after examining the cash flow statements and its supporting evidences and he may obtain remand report from the A.O. if considered necessary. Needless to say, he should provide adequate opportunity of being heard to both sides.

6. In the result, all these six appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on the date mentioned on the caption page.

**(A.K. GARODIA)**  
**ACCOUNTANT MEMBER**

Bangalore:  
D a t e d : .09.2016  
**am\***

**Copy to :**

- 1 Appellant
- 2 Respondent
- 3 CIT(A)-II Bangalore
- 4 CIT
- 5 DR, ITAT, Bangalore.
- 6 Guard file

By order,  
AR, ITAT, Bangalore

4 ITA No. 1409 to 1414 (Bang) 2016

1.	Date of Dictation .....
2.	Date on which the typed draft is placed before the dictating Member .....
3.	Date on which the approved draft comes to the Sr. P. S. ....
4	Date on which the order is placed before the dictating Member for pronouncement .....
5.	Date on which the order comes back to the Sr. P.S. ....
6.	Date of uploading the order on website .....
7.	If not uploaded, furnish the reason for doing so.....
8.	Date on which the file goes to the Bench Clerk .....
9.	Date on which order does for Xerox & endorsement .....
10.	Date on which the file goes to the Head Clerk.....
11	The date on which the file goes to the Assistant Registrar for signature on the order.....
12	The date on which the file goes to the dispatch section for dispatch of the Tribunal order.....
13	Date of dispatch of order.....