

Relevant Extract of **Cal HC** ruling

"No corroborative evidence was found in the hands of the Assessing Officer and, therefore, in our considered opinion, the Assessing Officer without issuing such summons to the person concerned or making him available for cross-examination on the basis of the said letter proceeded in the matter. Although, the assessee had contended that the letters were forged and the contents thereof were not true it appears from the case that the Assessing Officer presumed the seized letters to be genuine and the contents thereof were correct. In these circumstances, we feel that the assessee must get a chance to prove the facts and further as submitted on behalf of the department that the order so passed by the learned Tribunal should be set aside and the matter has to be remanded to the Assessing Officer to consider the matter afresh by giving an opportunity by the assessee to cross-examine the person concerned. We accept such contention of Md. Nizamuddin, the learned Counsel appearing on behalf of the department and, accordingly we set aside the order passed by the learned Tribunal and remanded the matter back to the Assessing Officer for hearing afresh."