

आयकर अपीलिय अधिकरण, 'डी' (एस एम सी) न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
'D' (SMC) BENCH, CHENNAI  
श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.: 1645 / CHNY / 2019

निर्धारण वर्ष / Assessment Year: 2013-14

**Smt. T. Revathi,**  
Propx: M/s. Sri Balaji Firms,  
54-T-2, Raja Rajan Nagar,  
Kumarapalayam,  
Namakkal – 638 183.

v.

The Asst. Commissioner of Income  
Tax,  
Circle-1,  
Namakkal.

**PAN : AGWPR9043A**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri N. Arjun Raj, CA for  
Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anitha, JCIT

सुनवाई की तारीख/Date of Hearing : 10.03.2020

घोषणा की तारीख/Date of Pronouncement : 10.03.2020

**आदेश /O R D E R**

This is an appeal filed by the assessee against the order of the learned Commissioner of Income Tax (Appeals), Salem in ITA No.E-3/2016-17 dated 14.03.2019 for the assessment year 2013-14.

2. Shri N.Arjun Raj, CA represented on behalf of the assessee and Ms. R.Anitha, JCIT represented on behalf of the Revenue.

3. It was submitted by the Ld.AR that the assessee is in the business of trading in chemicals. It was the submission that in the course of assessment, the Assessing Officer had called for certain details in respect of the sales commission of Rs.28,63,249/-, which had been paid by the assessee. It was the submission that the details called for were in respect of the TDS on the commission payments. It was the submission that the assessee was unable to produce the details at the relevant point of time. It was further submission that before the Ld.CIT(A) also, the Ld.AR of the assessee had not represented and it had resulted in ex-parte order. The Ld.AR placed before me the list of commission paid and details of the TDS deducted and deposited U/s.194H of the Income Tax Act, 1961 amounting to Rs.28,63,250/-. The Ld.AR has also placed before me the copies of the quarterly statement of TDS for the relevant period. It was fairly agreed that these were fresh evidences filed before the Tribunal for the first time. It was the submission that the details were not readily available with the assessee at the time of assessment. It was the prayer that the assessee may be granted another opportunity to produce the evidences before the Assessing Officer.

3. In reply, the Ld.DR did not raise any objection to the issue being restored to the file of the Assessing Officer for re-adjudication and examination of the evidences produced.

4. I have considered the rival submissions. As it is noticed that the assessee has produced fresh evidences now before the Tribunal, which were the evidences, which were called for by the Assessing Officer. In the interest of natural justice, the issues in the appeal are restored to the file of the Assessing Officer for re-adjudication after granting the assessee adequate opportunity of being heard and for producing of such evidences as are required to substantiate her case.

5. In the result, the appeal of the assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 10<sup>th</sup> March, 2020 at Chennai.

Sd/-  
(जॉर्ज माथन)  
(George Mathan)  
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,  
दिनांक/Dated, the 10<sup>th</sup> March, 2020

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- |                        |                          |                              |
|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT    | 5. विभागीय प्रतिनिधि/DR  | 6. गार्ड फाईल/GF.            |