

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'B' BENCH: CHENNAI**

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजूनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A No.3270/Chny/2019  
**Assessment Year: 2011 - 2012**

M/s. Jumbo Bag Limited,  
New No.4, Old No.47,  
1<sup>st</sup> Floor, S.K. Enclave,  
Nowroji Road, Chetpet,  
Chennai – 600 031.

The Assistant Commissioner of  
Income Tax,  
**Vs.** Central Circle – IV (2),  
Chennai – 600 034.

**[PAN: AAACJ 1784D]**  
**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Mr. T. Banusekar, C.A.  
: Mr. Suresh Periasamy, JCIT

सुनवाई की तारीख/Date of Hearing

: 07.04.2021

घोषणा की तारीख /Date of Pronouncement

: 23.04.2021

**आदेश / ORDER**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order of the learned Commissioner of Income Tax, (Appeals)-6 in I.T.A. No.296/CIT(A)-6/2014-15 dated 19.09.2019 relevant to the Assessment Year 2011 - 2012.

2. In the Assessment Order, the Assessing Officer has noted that the Assessee has paid a commission of Rs.68,05,238/- to Shri Deepak Menon and also an amount of Rs.23,46,192/- to Alreef International and no Tax Deducted at Source [TDS] was deducted for the commission payment.

According to the Assessing Officer, the Assessee has also not filed any such correspondences between Shri Deepak Menon and the Assessee in this regard. The Assessing Officer also pointed out that the Assessee has also not filed any basis for the commission payment. He further noted that as per the provisions of Section 5(2b) r.w.s.9(1)(i) of the Income Tax Act, 1961, the entire amount of Rs.91,51,430/- is taxable in India and accordingly he added to the total income of the Assessee.

3. On appeal, the learned Commissioner of Income Tax (Appeals) confirmed the order of the Assessing Officer on the ground that the Assessee has not filed requisite documents and evidences to establish the genuineness of the commission payment and the details as to where the services were actually rendered.

4. On appeal before us, the learned Counsel for the Assessee has pointed out that all the details were filed before the Assessing Officer as well as the learned Commissioner of Income Tax (Appeals) that could be seen in pages 9, 10, 11 & 12.

5. On the other hand, the learned Departmental Representative has strongly supported the orders of the authorities below.

6. We have heard both the sides, perused the materials available on record and gone through the orders of the authorities below.

7. In the Assessment Order, the Assessing Officer has pointed out that the Assessee has not filed any correspondence with Shri Deepak Menon nor also submitted the basis for the commission payment. The learned Commissioner of Income Tax (Appeals) has pointed out that the Assessee has not filed any details in respect to the services rendered and the genuineness of the commission payment.

8. Keeping in view the above facts and circumstances of the case, we are of the opinion that the issue needs to be remitted back to the Assessing Officer for detailed enquiry and verification.

Accordingly, we set aside the appellate order and remit the issue back to the Assessing Officer with a direction to decide the issue *de novo* in accordance with law.

9. In the result, the appeal of the Assessee in I.T.A. No.3270 /Chny/2019 is allowed for statistical purpose.

*Order pronounced on 23<sup>rd</sup> April, 2021 in Chennai.*

**Sd/-**

(श्री जी मंजूनाथा)

**(G. MANJUNATHA)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(वी दुर्गा राव)

**(V. DURGA RAO)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 23<sup>rd</sup> April, 2021

IA, Sr. PS

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