

आयकर अपीलीय अधिकरण 'डी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ITA No.1145/Chny/2018
(निर्धारण वर्ष / Assessment Year: 2014-15)

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| M/s. Bharath Shipping Agency, C/o. Shri Kuberan & Padma Kuberan, Old No.5, New No.9, 1 st Cross Street, Lake Area, Nungambakkam Chennai – 600 034. | बनाम/ Vs. | ITO Non Corporate Ward -11(3), Chennai. |
| स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AAIFB-7336-G | | |
| (पीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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| अपीलार्थी की ओर से/ Appellant by | : | Shri I. Dinesh (Advocate) – Ld. A.R |
| प्रत्यर्थी की ओर से/ Respondent by | : | Shri G. Johnson (Addl.CIT) – Ld DR |

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| सुनवाई की तारीख/ Date of Hearing | : | 28-03-2022 |
| घोषणा की तारीख / Date of Pronouncement | : | 28-03-2022 |

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2014-15 arises out of the order of learned Commissioner of Income Tax (Appeals)-13, Chennai [CIT(A)] dated 01-02-2018 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 28-12-2016.

2. The Ld. AR, at the outset, placed on record additional evidences and pleaded for admission of the same. The additional evidences are accompanied by the affidavit of the assessee wherein it has been submitted that these evidences could not be submitted before the lower authorities in view of the fact that assessee firm was out of business and the business premises was locked by the landlord owing to rental arrears. The Ld. AR submitted that non-production of the documents was neither willful nor wanton. The Ld. Sr. DR, on the other hand, opposed the admission of additional evidences at this stage and submitted that the assessee did not produce them before lower authorities.

3. The material facts are that in the absence of satisfactory documentary evidences forthcoming from the assessee, certain expenses as claimed by the assessee in the Profit & Loss Account were disallowed on adhoc basis. The depreciation on new assets was also disallowed since the bills were not produced. The assessee was also saddled with disallowance u/s 40(a)(ia) on certain payment for want of TDS compliance. During appellate proceedings, similar was the position. Accordingly, the assessment was confirmed against which the assessee is in further appeal before us.

4. Upon perusal of additional evidences, we are of the considered opinion that the same would have material bearing on the assessment of the assessee. Therefore, keeping in view the principles of natural justice, we admit the same and restore the matter back to the file of Ld. AO for reframing the assessment. The assessee, in turn, is directed to substantiate its case.

5. The appeal stands allowed for statistical purposes.

Order pronounced on 28th March, 2022.

(MAHAVIR SINGH)
उपअध्यक्ष /VICE PRESIDENT

(MANOJ KUMAR AGGARWAL)
लेखासदस्य /ACCOUNTANT MEMBER

चेन्नई/ Chennai; दिनांक/ Dated : 28-03-2022
EDN/-

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त (अपील)/CIT(A)
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR
6. गार्डफाईल/GF