

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "C" MUMBAI

BEFORE SHRI KULDIP SINGH (JUDICIAL MEMBER)
AND
SHRI S RIFAUR RAHMAN (ACCOUNTANT MEMBER)

ITA No. 1755/MUM/2023
Assessment Year: 2018-19

ITO-10(3)(1),
Room 621, 6th floor,
Aayakar Bhavan,
Mumbai-400020.

Vs.

M/s Orhan Shipping Pvt. Ltd.,
104, Level-I, The Chambers,
Services Road, Hanuman Road,
Vile Parle (E),
Mumbai-400058.

PAN No. AABCO 8957 E
Respondent

Appellant

Assessee by
Revenue by

: Mr. Vimal Punmiya, Adv.
: Mr. K.C. Selvamani, CIT-DR

Date of Hearing : 28/08/2023
Date of pronouncement : 06/09/2023

ORDER

PER S RIFAUR RAHMAN, AM

The Revenue has preferred this appeal against the National Faceless Appeal Centre, Delhi order dated 22.03.2023 by raising following grounds:

1. *Whether On the facts and circumstances of the case and in law the Ld.CIT(A) erred in allowing the appeal of the assessee and giving relief of Rs. 54,12,25,508/- without appreciating that despite sufficient opportunities it has failed to explain the discrepancy with details and documents?*
2. *Whether On the facts and circumstances of the case and in law the Id. CIT(A) failed to appreciate the fact that the requisition for remand report was not received in Appeal Module in ITBA portal on the usercode of the AO?*
3. *Whether on the facts and circumstances of the case and in law, the Ld.CIT(A) erred in admitting the additional evidences*



without providing opportunity to the AO to examine the additional evidences as per Rule 46A(3) of the I. T. Rules?

2. At the time of hearing, the Ld. DR brought to our notice that page 30 of the Ld. CIT(A) order and submitted that the Ld. CIT(A) has accepted additional evidences submitted by the assessee without giving any opportunity to the Assessing Officer and he submitted that the Ld. CIT(A) has sent several reminders to the Assessing Officer as per the dates mentioned at para 4.1 of the appellate order. However, he submitted that all these reminders were sent to the faceless unit instead of sending the reminders to the jurisdictional Assessing Officer. In absence of the remand report, the Ld. CIT(A) has decided the issue in favour of the assessee without there being a proper representation from the Revenue. He prayed that issue may be remitted back to the file of the Assessing Officer so that the Assessing Officer can verify the various additional evidences submitted by the assessee.

3. On the other hand, the Ld. AR brought to our notice page 18 of the assessment order to submit that all the details were filed before the Assessing Officer also and submitted that no new material were submitted before the Ld. CIT(A). However, both the counsels agreed that this issue may be remitted back to the jurisdictional Assessing Officer to verify the various information submitted by the assessee.



4. Considered the rival submissions and material placed on record. We observed that the Ld. CIT(A) has asked for remand report from the National E-Assessment Centre instead of asking the remand report from the jurisdictional Assessing Officer. As per the record, the assessee has submitted various information in support of its claim before the Ld. CIT(A) since the information submitted by the assessee are not verified by the Assessing Officer and in absence of any remand report the issue needs to be verified afresh by the jurisdictional Assessing Officer. Accordingly we deem it fit and proper to remit this issue back to the file of the jurisdictional Assessing Officer with the direction to verify the various information submitted by the assessee after given proper opportunity of being heard to the assessee.

5. Accordingly, the appeal filed by the Revenue is allowed for statistical purposes.

Order pronounced in the open Court on 06/09/2023.

Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER

Sd/-
(S RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Mumbai;
Dated: 06/09/2023
Rahul Sharma, Sr. P.S.

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai



5. Guard file.

//True Copy//

BY ORDER,
(Assistant Registrar)
ITAT, Mumbai