

आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.3/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-19)

Ms. Saravanan Menaka 54, L.N. Puram, Aranthangi Post, Pudukottai-614 616.	बनाम/ Vs.	ITO Ward-1, Pudukottai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. BHCPM-8128-F		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Ms. Sree Lakshmi Valli (Advocate)- Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri P. Sajit Kumar (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	16-04-2024
घोषणा की तारीख / Date of Pronouncement	:	16-04-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by confirmation of certain disallowance for Assessment Year (AY) 2018-19, the assessee is in further appeal before us. The appeal arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 01-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 25-03-2021. Upon perusal of para-5 of the impugned order, it could be seen that the assessee failed to file any details during appellate proceedings. The Ld.

AR pleaded for another opportunity of hearing before lower authorities. The Ld. Sr. DR opposed the same.

2. From case records, it emerges that Ld. Assessing Officer made addition of freight expenses since the assessee did not file the requisite details. During appellate proceedings also, the position remained the same and accordingly, the assessment was confirmed. Aggrieved, the assessee is in further appeal before us.

3. Though we concur with the submissions of Ld. Sr. DR, however, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the matter is restored back to the file of Ld. AO for de novo assessment with a direction to the assessee to substantiate its case forthwith. A reasonable opportunity of hearing shall be granted to the assessee.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 16th April, 2024.

Sd/- (MANU KUMAR GIRI) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखक सदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 16-04-2024
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आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF