

**आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' BENCH, CHENNAI**

**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं**  
**माननीय 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.298/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2018-19)**

<b>M/s Annamalayar Associate</b> Plot No.34, Uthangudi, TM Nagar 6 <sup>th</sup> Cross Street, Nr. Mattuthavani Madurai – 625 107	<b>बनाम/ Vs.</b>	<b>ITO</b> <b>Non-corporate range-1</b> <b>Madurai – 625 002</b>
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ABAFA-7337-N</b>		
<b>(अपीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थी की ओरसे/ Appellant by</b>	<b>:</b>	None
<b>प्रत्यर्थी की ओरसे/Respondent by</b>	<b>:</b>	Shri ARV Srinivasan (Addl. CIT) – Ld. Sr. DR

<b>सुनवाई की तारीख/Date of Hearing</b>	<b>:</b>	29-04-2024
<b>घोषणा की तारीख /Date of Pronouncement</b>	<b>:</b>	01-05-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2018-19 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 16-01-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 10-03-2021. In the assessment order, Ld. AO disallowed commissions expenses for

Rs.126.23 Lacs. The Ld. CIT(A) dismissed the appeal since the assessee did not make any representation therein. Aggrieved, the assessee is in further appeal before us. At the time of hearing, none appeared for assessee and Ld. Sr. DR pleaded for dismissal of the appeal.

2. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity to the assessee to substantiate its case. Accordingly, the appeal is restored back to Ld. CIT(A) for de novo adjudication after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. CIT(A) shall be at liberty to proceed with adjudication of appeal on the basis of material on record.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 1<sup>st</sup> May, 2024*

**Sd/-**  
**(MANU KUMAR GIRI)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 01-05-2024

*DS*

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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