

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR “SMC” BENCH :NAGPUR [VIRTUAL HEARING]
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.335/NAG./2022
Assessment Year 2019-2020

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| Shri Jainarayan Hiralal Jaiswal, (Proprietor), 001, Bazargaon, Near Ram Mandir, Amravati Road, Dist. NAGPUR. PIN – 440 023 Maharashtra PAN AEEPJ3733K | vs. | The DCIT, CPC, Income Tax Department, Bengaluru. |
| (Appellant) | | (Respondent) |

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|----------------|-------------------------------|
| For Assessee : | Shri Akshay Rathi |
| For Revenue : | Shri Abhay Y. Marathe, Sr. DR |

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| Date of Hearing : | 20.03.2024 |
| Date of Pronouncement : | 06.05.2024 |

ORDER

This assessee’s appeal for assessment year 2019-2020, arises against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No. ITBA/NFAC/S/250/2022-23/1045513815(1), dated 15.09.2022, involving proceedings u/s.143(1) of the Income Tax Act, 1961 (in short “the Act”).

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the assessee’s sole substantive grievance raised in the instant appeal is with regard to addition of Rs.8,80,158/- relates to bonus amount made in both the lower authorities’ respective

orders. Learned counsel for the assessee submitted that the assessee had paid the bonus amount before the due date of filing return of income and therefore, the same ought not to have been disallowed u/s.43B of the Act. The learned NFAC has partly affirmed the CPC's order to the extent of Rs.49,216/- out of Rs.8,80,158/- without verifying the corresponding actual bonus payment(s) made by the assessee. Mr. Marathe could hardly dispute the clinching fact that the NFAC's order has nowhere decided the assessee's substantive grounds on merits in foregoing terms. Faced with this situation, I deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the Assessing Officer for verification of actual payment of bonus amount preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer's onus and responsibility only to file and prove all the relevant facts in consequential proceedings. Ordered accordingly.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 06.05.2024.

[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 06th May, 2024

VBP/-

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| 1. | The appellant |
| 2. | The respondent |
| 3. | The Pr. CIT, Nagpur concerned |
| 4. | D.R. ITAT, "SMC" Bench, Nagpur. |
| 5. | Guard File. |

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.