

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपीलसं./ ITA No.737/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2013-14)

Genlite Engineering Private Limited 56-57, I Floor, III Cross Street, Officer Colony, Mehta Nagar, Chennai – 600 029.	बनाम/ Vs.	ACIT (OSD) Corporate Range-2, Chennai-600 034.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AACCG-7920-Q		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी कीओर से/ Appellant by	:	Shri R. Vijayaraghavan, (Advocate)– Ld.AR
प्रत्यर्थी कीओर से/ Respondent by	:	Shri AR.V.Srinivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	21-05-2024
घोषणा की तारीख / Date of Pronouncement	:	21-05-2024

आदेश / ORDER

PER BENCH

1. Aforesaid appeal by assessee for Assessment Year (AY) 2013-14 arises out of an order passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 23-01-2024 in the matter of an order passed by Ld. Assessing Officer [AO] u/s. 154 of the Act on 02-02-2023.
2. The assessee was assessed u/s 143(3) on 24-03-2016, inter-alia, by making disallowance u/s 40(a)(ia) for want of TDS on certain payments. The assessee sought rectification of the same u/s 154 on

certain grounds. The Ld. AO rejected the same vide order dated 02-02-2023. The assessee preferred further appeal. Upon perusal of para-5 of impugned order, it could be seen that the assessee failed to make any representation. The Ld. CIT(A) dismissed the appeal on technical ground that the aforesaid issue arises out of an assessment framed u/s 143(3). Aggrieved, the assessee is in further appeal before us. The Ld. AR has sought another opportunity of hearing which has been opposed by Ld. Sr. DR.

3. Keeping in mind the principle of natural justice, we deem it fit to grant another opportunity to the assessee to substantiate its case. Therefore, the matter is restored back to the file of Ld. CIT(A) for de novo adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case. All the issues are kept open.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 21st May, 2024.

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / **ACCOUNTANT MEMBER**

Sd/-

(MAHAVIR SINGH)

उपाध्यक्ष / **VICE PRESIDENT**

चेन्नई Chennai; दिनांक Dated : 21-05-2024
RSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Coimbatore/Salem/Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF