

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

माननीय श्री मनोज कुमार अग्रवाल ,लेखा 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**

आयकरअपील सं./ ITA No.636/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2016-17)

Natarajan Kamatchisundaram,
52/18, INTUC Colony,
Bestin Nagar III Cross Street,
Bethaniyapuram,
Madurai 625 016.

Vs. The Assistant Commissioner of
Income Tax,
Non Corporate Circle 2,
Madurai.

[PAN: ALEPK 3923B]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri. G. Baskar, Advocate
: Shri. S. Easwar, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 20.05.2024

घोषणा की तारीख /Date of Pronouncement

: 29.05.2024

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

Aforesaid appeal by assessee for Assessment Year (AY) 2016-17 arises out of the order No.ITBA/NFAC/S/250/2023-24/1061009726 (1) of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 15.02.2024 in the matter of assessment order framed by the Ld.AO u/s 147 r.w.s 144B of the Act on 19-03-2022. wherein the AO made an addition of Rs.13,53,786/- on account of custom duty paid.

2. Brief facts are that the assessee is the proprietor of M/S Sakthi Tooling, Madurai. The unit is manufacturing dies and tools for machinery and providing job work to various industries. Ld.AO framed Assessment order u/s 147 r.w.s 144B of the Act on 19-03-2022 wherein the AO made an addition of Rs.13,53,786/- on account of custom duty paid. During the appellate proceedings assessee has uploaded/submitted detailed reply on 08.10.2023 justifying claim of custom duty paid however, the Ld.CIT(A) upheld the disallowance and dismissed the appeal.

3. Ld. Counsel for the assessee submitted that the assessee has filed/uploaded written submissions on 08.10.2023 but the same was not considered and dealt point wise by the first appeal authority hence prayed for remand back to Ld.CIT(A) for *denovo* adjudication of appeal.

4. Per contra, Ld.JCIT-DR Mr. S. Easwar relied upon the orders of lower authorities and pleaded for dismissal of appeal.

5. We have heard the rival submissions and perused the materials available on record. We have observed that Ld.CIT(A) while adjudicating appeal has although recorded the reply of the assessee made on 08.10.2023 in its order however, no specific findings has been returned thereon. Therefore, keeping in mind the principle of natural justice, we deem it fit to restored back the appeal to Ld.CIT(A) for denovo adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case with cogent evidence, if any, forthwith

failing which Ld. CIT(A) shall be at liberty to proceed with disposal of appeal on merits.

6. The appeal is allowed for statistical purposes.

Order pronounced in open court on 29th day of May, 2024

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated : 29-05-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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