

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. No.1774/Chny/2024
निर्धारण वर्ष/Assessment Year: 2020-21

NTN Bearing India Pvt. Ltd.,
C/o DURV and Associates LLP,
No. 10/80, AVM Avenue, 3rd Street,
Virugambakkam, Chennai 600 092.

Vs. The Assistant Commissioner of
Income Tax,
Corporate Circle 4(1),
Chennai.

[PAN:AADCN8561B]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Dwarakesh, CA
प्रत्यर्थी की ओर से/Respondent by : Ms. Gouthami Manivasagam, JCIT
सुनवाई की तारीख/ Date of hearing : 22.10.2024
घोषणा की तारीख /Date of Pronouncement : 29.10.2024

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 30.04.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2020-21.

2. The assessee raised 9 grounds of appeal amongst which, the only issue emanates for consideration as to whether the Id. CIT(A) is justified in confirming the order of the Assessing Officer exparte of the assessee.

3. We note that the assessment was completed under section 143(3) r.w.s. 144B of the Income Tax Act, 1961 ["Act" in short]. The Assessing Officer under scrutiny proceedings made disallowance of expenditure as discussed therein at para 3.3 of the assessment order. Having aggrieved by the order of the Assessing Officer, the assessee challenged the same before the Id. CIT(A). The Id. CIT(A) discussed the issue of addition made on account of disallowance of expenditure in para 1 of the impugned order. According to the Id. CIT(A), the assessee, inspite of receipt of notice neither submitted any written submissions nor any documentary evidence, thereby, proceeded to confirm the order of the Assessing Officer.

4. The Id. AR Shri S. Dwarakesh, CA drew our attention to paper book containing pages 204 and submits that the assessee could not place on record before the Id. CIT(A) due to the circumstances beyond its control and prayed to remand the matter to the file of the Assessing Officer for fresh consideration. The Id. AR further submits that the assessee is now ready to prosecute its case before the Assessing Officer with all relevant details of expenditure.

5. On perusal of the assessment order and the impugned order, we note that there was no opportunity for the assessee before the Assessing

Officer. Therefore, taking into consideration the material evidence as furnished in the form of paper book as well as in the interest of natural justice, we deem it proper to remand the matter to the file of the Assessing officer for fresh consideration. The assessee is at liberty to furnish complete details to substantiate its case before the Assessing Officer. Thus, the grounds raised by the assessee are allowed for statistical purposes.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 29th October, 2024 at Chennai.

Sd/-
(S.R. RAGHUNATHA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 29.10.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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