

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER
आयकर अपील सं./ITA No.2318 /Chny/2024
निर्धारण वर्ष /Assessment Years: 2018-19

M/s.Krishnaveni
No.18B, South Street,
Singarayar Colony,
Bibikulam,
Madurai-625002.
[PAN: CLFPK4336P]

The Income Tax Officer,
Non-Corpn Ward-2(3)
Madurai

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Ms.L.Sweety, Advocate

प्रत्यर्थी की ओर से /Revenue by

: Shri K.N.Dhandapani, CIT

सुनवाई की तारीख/Date of Hearing

: 27.11.2024

घोषणा की तारीख /Date of Pronouncement

: 23.12.2024

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/NFAC/S/250/2024-25/1067018403(1) dated 25.07.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment years 2018-19. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 25.07.2024 passed by NFAC, Delhi.

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2.0 At the outset the Ld. Counsel of the assessee submitted that it has not been given adequate opportunity of being heard in as much as the details filed by it before the Ld. AO and the Ld. CIT(A) have not been considered before making the impugned addition and determining its taxable income at Rs. 3,78,83,600/-. A request was accordingly made to set aside the case back to the Ld.AO for readjudication.

3.0 We have heard rival submissions in the light of material available on records. It is the case of the assessee that it had filed details and submissions along with evidences before the Ld.AO which have been ignored while invoking provisions of 144 of the act. The Ld. Counsel for the assessee further informed that through its Form-35 it had filed documentary evidences which got omitted to be considered by the Ld.First Appellate Authority. Reliance was placed upon Column No.12 and 12.1 of the Form-35 filed by acknowledgement No.149574270210324. Copy thereof has been placed on records. It was argued that if the impugned documents were considered there would not have been a case of impugned addition to assessee's income. The Ld. DR placed reliance upon the order of lower authorities.

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4.0 We have noted that inadequate submission of details and evidences, before the lower authorities, qua issues on which additions were made by the Ld. AO, lies at the core of the controversy. Before us the Ld.Counsel for the assessee filed a paper book justifying its arguments. The assessing officer is the primary authority under the income tax act to be examine facts of a case in the light of available evidences before determining correct taxable income of a tax payer. We are therefore of the view that ends of justice would be met if the assessee is given one last opportunity to present its case and file all supporting evidences before the Ld.AO. We therefore set aside the order of lower authorities on this issue and we direct the Ld. AO to readjudicate the matter de novo by examining the matter afresh in accordance with law and by passing a speaking order. Reliance in this regard is placed upon the decision of Hon'ble Apex Court in the case of TIN box 249 ITR 216. The Ld. AO shall give opportunities of being heard to the assessee and it shall be bounden upon the assessee to comply with the notices issued by the Ld. AO. Any non-compliance on the part of the assessee can be adversely viewed. Accordingly, all the grounds of appeal raised by the assessee on this issue are allowed for statistical purposes.

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5.0 In the result, the appeal of the assessee is allowed for statistical purposes

Order pronounced on 23rd, December-2024 at Chennai.

Sd/-

(एबी टी. वर्की)

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 23rd, December-2024.
KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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