

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.2398 /Chny/2024
निर्धारण वर्ष /Assessment Years: 2013-14

United India Insurance Company
Limited,
The Deputy Manager,
CFAC Department, Head Office,
United India Insurance Company
Limited, Floor No.9, 24, Whites Road,
Peters Colony, Royapettah,
Chennai-600 014
[PAN: AAACU5552C]

Deputy Commissioner of Income Tax,
Corporate Circle-3(1),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Ms.Pavitra Mani, Advocate

प्रत्यर्थी की ओर से /Revenue by

: Ms.Sheila Parthasarthy, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 04.12.2024

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/APL/S/250/2024-25/1066747754(1) dated 16.07.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), for the assessment year 2013-14. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 16.07.2024 passed by Addl/JCIT(A)-2 Pune.

:- 2 -:

2.0 At the outset Ld. Counsel for the assessee informed that it had contested the orders u/s 201 / 201A dated 18.03.2020 passed by the Ld. AO imposing demand of Rs.31,229/- before the Ld. CIT(A) but could not file any written submission / documentary evidence before the Ld. First Appellate Authority as a result of which the order u/s 201 / 201A was confirmed. The Ld. Sr. AR argued that the assessee was given sufficient opportunity by the Ld. First Appellate Authority and hence no relief is permissible.

3.0 We have heard the Id. DR, perused the materials available on record and gone through the orders of authorities below. In this case, admittedly the assessee could not file any evidence or explanation with regard to Impugned controversy qua the TDS deduction before the Ld. CIT(A) even though opportunities were given.

4.0 Be that as it may be, in order to meet the ends of natural justice, we are of the considered opinion that the assessee shall be afforded one more opportunity of being heard to furnish the details. Accordingly, we set aside the order of the Id. CIT(A) and remit the matter back to him to re adjudicate the matter de novo after giving one more opportunity of being heard to the assessee. The assessee is also directed to furnish complete details with evidence before the Ld. First Appellate Authority without fail.

:- 3 -:

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 - Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF