

**IN THE INCOME-TAX APPELLATE TRIBUNAL “A” BENCH,  
MUMBAI**

**BEFORE SHRI VICE PRESIDENT, JUDICIAL MEMBER  
&  
SMT. RENU JAUHRI, ACCOUNTANT MEMBER**

**ITA No. 5960/MUM/2024  
(A.Y. 2021-22)**

Accutest Research Laboratories (India) Pvt. Ltd. A-31 MIDC, TTC Industrial Ara, Kopar Khairane, Thane, Navi Mumbai-400709	v/s. बनाम	DCIT-Circle 15(1)(1) AayakAr Bhavan, M.K. Road, Churchgate, Mumbai-400020
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AADCA0798B</b>		
<b>Appellant/अपीलार्थी</b>	..	<b>Respondent/प्रतिवादी</b>

Assessee by :	Shri Ravikant Pathak
Revenue by :	Shri Ram Krishn Kedia

Date of Hearing	31.12.2024
Date of Pronouncement	31.12.2024

**आदेश / O R D E R**

**PER RENU JAUHRI [A.M.] :-**

This appeal is filed by the assessee against the order of the Learned Commissioner of Income-tax (Appeals), Mumbai/National Faceless Appeal Centre, Delhi [hereinafter referred to as “CIT(A)”] dated 24.09.2024 passed u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as “Act”] for Assessment Year [A.Y.] 2021-22.

2. The assessee has raised following grounds of appeal:

*“1. The CIT(A) erred in not adjudicating the action of the AO in passing the assessment order without issuing show cause notice as prescribed in clause (xii) of section 144B(1) of the Act*

*2. The CIT(A) erred in passing an ex-parte order and dismissing 6 the appeal of the Appellant without affording a reasonable opportunity of being heard*

*3. The CIT(A) erred in not adjudicating the action of the AO in making the disallowance of Rs. 4,21,31,073/- being Rs.20% of Rs. 21,06,55,364/- representing various business expenses*

*4. The CIT(A) erred in not adjudicating the action of the AO in making disallowance u/s 40(a) (ia) of the Income Tax Act, 1961 (Act) for Rs. 15,08,598/- being 30% of Rs. 50,28,663/-*

*5. The CIT(A) erred in not adjudicating the action of the AO in 3 making the disallowance of Rs. 18,81,455/- (20% of Rs. 94,07,277/-) being commission paid*

*6. The CIT(A) erred in not adjudicating the action of the AO in making the disallowance of Rs. 8,84,825/- being commission paid*

*7. The CIT(A) erred in not adjudicating the action of the AO in giving TDS credit of Rs. 1,17,54,542/- as against Rs. 1,18,54,085/- claimed by the Appellant in the return of income resulting into short TDS credit of Rs. 99,543”*

3. The brief facts of the case are that the assessee had filed return declaring nil income on 07.01.2022. The case was selected for scrutiny and assessment was completed at an income of Rs. 11,40,98,026/- after making disallowances out of various expenses vide order u/s 143(3) r.w.s 144B of the Act dated 26.12.2022.

4. Aggrieved with the order, the assessee preferred an appeal before Ld. CIT(A). The case was fixed for hearing on three occasions and every time request for adjournment was made by the assessee. However, in respect of last such request made on 18.09.2024, Ld. CIT(A) rejected the adjournment request and dismissed the appeal *ex-parte* vide order dated 24.09.2024.

5. Aggrieved with this order, Ld. CIT(A) is in appeal before us. Ld. AR has submitted that the assessee was not provided an adequate opportunity of being heard by the Ld. CIT(A). Moreover, Ld. AO also did not issue requisite show



cause notice u/s 144B (1)(xii) to the assessee. Further, the request of the assessee for hearing through video conferencing was also denied by the Ld. AO. Accordingly, Ld. AR has requested for remanding the matter to the Ld. AO for proper examination of the assessee's submissions.

Ld. DR has not objected to this proposition made by the Ld. AR.

6. We have considered the rival submissions and perused the material placed before us. In the interest of justice, we deem it appropriate to remand the case back to the file of Ld. AO for a fresh adjudication. The assessee is also directed to make requisite compliance before Ld. AO.

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

Order pronounced in the open court on 31.12.2024.

**Sd/-**

**SAKTIJIT DEY**

**(उपाध्यक्ष/VICE PRESIDENT)**

**Sd/-**

**RENU JAUHRI**

**(लेखाकार सदस्य/ACCOUNTANT MEMBER)**

Place: मुंबई/Mumbai

दिनांक /Date 31.12.2024

अनिकेत सिंह राजपूत/ स्टेनो

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,  
Mumbai



5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//  
आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण/ ITAT, Bench,  
Mumbai.

