



IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "SMC", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND SHRI S.S.VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.46/PUN/2025
Assessment Year : 2018-19

Sunil Sharma, Room No.303, Plot No.61/62, Shilp Chowk, Chaturbhuj Tower, Sector-21, Kharghar, Navi Mumbai 410 210 Maharashtra PAN : CPEPS3266K	Vs.	Income Tax Officer, NaFAC, Delhi
Appellant		Respondent

Appellant by	:	None
Revenue by	:	Shri Manoj Tripathi (through virtual)
Date of hearing	:	18.03.2025
Date of pronouncement	:	21.03.2025

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee pertaining the assessment year 2018-19 is directed against the order dated 05.07.2023 framed by National Faceless Appeal Centre, Delhi passed u/s.250 of the Income Tax Act, 1961 (in short 'the Act') which inturn is arising out of the Assessment order dated 14.04.2021 passed u/s.143(3) r.w.s.143(3A) & 143 (3B) of the Act.

2. On the last date of hearing, i.e. on 20.02.2025 none present for the assessee. Therefore, notice was issued through e-mail mentioned in Form No.36 fixing the date of hearing for 18.03.2025. Today again when the case was called for none appeared on behalf of the assessee. We therefore proceed to



adjudicate the appeal with the able assistance from the Departmental Representative and available record.

3. Perusal of the grounds of appeal indicate that the sole grievance of the assessee is against the disallowance of commission expenses of Rs.10,54,934/- made by the Assessing Officer invoking section 69C of the Act.

4. We have heard the ld. Departmental Representative and perused the record placed before us. We observe that the assessee filed the appeal before ld.CIT(A) against the disallowance of commission expenses of Rs.10,54,934/-. It was claimed by the assessee that the alleged sum is towards acting as an Agent between the transportation service provider and the person in requirement of transportation service for movement of goods, thereby using the goods carried for transportation service provider and paying vehicle hiring charges to them. However, when the ld.CIT(A) issued notice of hearing, there was no representation except for the statement of facts which narrates the purpose of commission expenses. No other evidence was filed and ld.CIT(A) has dismissed the appeal observing that assessee is not interested in pursuing the appeal. However, we notice that assessee had furnished certain details during the course of assessment proceedings but the same seems to have not been considered in entirety by the Assessing Officer. Considering the facts and circumstances of the case and the absence of relevant documentary evidence in support of the alleged claim of commission expenses, we deem it proper to restore the issue back to the file of ld.CIT(A) before whom the assessee shall file necessary evidence to prove the genuineness of the alleged commission expenses. Ld.CIT(A)



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may call for remand report from the Assessing Officer and then decide the case in accordance with law after allowing reasonable opportunity of being heard to the assessee. Assessee is directed to remain vigilant and not to take unnecessary adjournment unless otherwise required, failing which, the Id.CIT(A) is free to proceed as per the law. Assessee is further directed to provide proper email id and phone number to the department for receiving notices of hearing through ITBA portal. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 21st day of March, 2025.

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

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 21st March, 2025.
Satisfy

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.