

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH, 'SMC': DEHRADUN**

**(THROUGH HYBRID MODE)**

**BEFORE SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**AND**

**SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.114/DDN/2024  
[Assessment Year: 2018-19]**

Vision Metal Aids Pvt. Ltd. C-28, Shiwalik Nagar, Ranipur Range, Haridwar, Uttarakhand-249403	Vs	Income Tax Officer, Ward-1(3)(1), Haridwar, Uttarakhand 249401
<b>PAN-AAACV4778P</b>		
Appellant		Respondent

Appellant by	Shri Rajiv Sahni, CA and Shri Sudhashu Sharma, CA
Respondent by	Shri A.S.Rana, Sr. DR

<b>Date of Hearing</b>	<b>15.04.2025</b>
<b>Date of Pronouncement</b>	<b>15.04.2025</b>

**ORDER**

**PER BRAJESH KUMAR SINGH, AM,**

This appeal by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi/Ld. CIT(A), dated 03.06.2024, arising out of assessment order u/s 143(3) r.w.s. 143(3A) r.w.s. 143(3B) of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 11.03.2021 pertaining to Assessment Year 2018-19.

2. Brief facts of the case:- In the present case, the assessee, a private limited company is engaged in the manufacturing, trading and dealing in

all types of Ferro Manganese, foundry chemicals, hot-tops, sleeves, etc. The assessee had its filed return of income on 14.09.2018 disclosing total income of Rs.31,35,440/-. The case was selected for scrutiny and the assessment was completed u/s 143(3) r.w.s. 143(3A) r.w.s. 143(3B) of the Act on 11.03.2021 determining total income at Rs.40,93,200/-, after making total addition of Rs.9,57,764/- on account of unexplained debit of

- I. Freight Charges to the tune of Rs.5,39,368/-
  - II. Rs.1,00,466/- was made u/s 40(a)(ia) of the Act.
  - III. Payment of Rs.1,96,500/- to M/s Gajendra Road Lines and payment of Freight Charges of Rs.1,21,430/- made to one M/s K. S. Transport
3. Against the above order, the assessee filed an appeal before the Ld. CIT(A). The ld. CIT(A) confirmed the above disallowances on the ground that no valid explanation was submitted by the assessee to interfere with the order of the Assessing Officer.
4. Aggrieved with the said order, the assessee is in appeal before us. The grievance of the assessee before us is that the ld. CIT(A) did not provide sufficient opportunity before confirming the disallowances made by the Assessing Officer. It is submitted in ground no.2 of the appeal that the ld. CIT(A) did not given any opportunity by issuing notice u/s 250 of the Act after 15.11.2022 and passed the appellate order on 03.06.2024 after a gap of almost two years thereby not following the instruction of the CBDT.
5. The ld. Sr. DR supported the order of the authorities below.

6. We have heard both the parties and considered facts of the case. On perusal of the assessment order, it appears that no show-cause notice was given by the Assessing Officer before making the disallowance made in the assessment order. The grievance of the assessee is that the Assessing Officer never sought any clarification from the assessee about the points to which he had any doubt despite almost three weeks remaining for the closure of the assessment proceedings. Similarly, in the case of Ld. CIT(A) also, there is a huge gap between the matter heard and the order passed by the Ld. CIT(A). Therefore, there is merit in the grievance of the assessee that no proper opportunity was given before making the disallowances in the assessment order and its confirmation by the Ld. CIT(A). We, therefore, in the interest of justice, set-aside the order of the AO and the Ld. CIT(A) and restore the matter to the Assessing Officer for passing an order afresh on the issues that were disallowed by him in the assessment order after giving due opportunity of being heard to the assessee and as per law.

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

Order pronounced in the open court on 15<sup>th</sup> April, 2025.

**Sd/-**  
**[VIMAL KUMAR]**  
**JUDICIAL MEMBER**  
**Dated** 15.04.2025

**Sd**  
**[BRAJESH KUMAR SINGH]**  
**ACCOUNTANT MEMBER**

*Shekhar*

Copy forwarded to:

1. Assessee
2. Respondent
3. PCIT

4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi,