

**IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-RANCHI**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member  
and Shri Ratnesh Nandan Sahay, Accountant Member**

**I.T.A. No.107/Ran/2024**

Assessment Year: 2018-19

**Pravin Engineering Pvt. Ltd.....Appellant**  
Plot No.6A, Phase-1, Industrial Area,  
Adityapur, Jharkhand - 832109.  
**[PAN: AABCP0358E]**

vs.

**ACIT, National E-Assessment Centre, New Delhi.....Respondent**

**Appearances by:**

None appeared on behalf of the appellant.

Shri Khubchand T. Pandya, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : September 10, 2025

Date of pronouncing the order : September 11, 2025

**ORDER**

**Per Sonjoy Sarma, Judicial Member:**

The present appeal has been preferred by the assessee against an order dated 28.02.2024 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. Brief facts of the case are that the assessee is a company and filed its return of income for the assessment year 2018-19 declaring total income of Rs.73,21,980/-. The case of the was selected for scrutiny and the Assessing Officer completed the assessment u/s 143(3) of the Act assessing total income of the assessee at Rs.84,67,210/-. During the assessment proceedings, the Assessing Officer pointed out that the tax audit report has identified that the assessee paid its directors a sum of Rs.11,36,000/- as bonus or commission which was otherwise payable as profits or dividend and this amount was covered by section 36(1)(ii) of the Act. The Assessing Officer disallowed the claim of commission as claimed by the assessee.

3. Dissatisfied with the above order, the assessee went in appeal before the Id. CIT(A) wherein the assessee stated that Rs.11,36,000/- was wrongly fed in form no.3CD in serial no.20(1) as regards bonus or commission paid to an employees for serves rendered, where such sum was otherwise payable to him as profits or dividends as per section 36(1)(ii) of the Act and the said sum is not a part of profits or dividends as stated in section 36(1)(ii) of the Act. The assessee also filed certificate from the tax auditor during the appellate proceedings. However, the contention of the assessee was not considered nor remitted back the issue to the file of the Assessing Officer for verification of facts and the Id. CIT(A) dismissed the appeal of the assessee by simply upholding the order of the Assessing Officer.

4. Aggrieved by the above order, the assessee is in appeal before this tribunal raising multiple grounds. However, when the matter came up for hearing, no one appeared before the Bench for arguing the case. Since, no one turned up before us, we cannot keep this appeal pending for inordinate time, therefore, with the assistance of the Id. DR, we heard this matter.

5. The Id. DR relied on the order of the authority below.

6. We, after hearing the Id. DR and perusing the materials available on record, find that the assessee fairly stated that commission to directors of Rs.11,36,000/- was wrongly fed in form no.3CD in serial no.20(1) as regards bonus or commission paid to an employees for serves rendered, such sum was otherwise payable to him as profits or dividends as per section 36(1)(ii) of the Act and the said sum is not a part of profits or dividends as stated in section 36(1)(ii) of the Act. In this regard, the assessee also filed certificate from the tax auditor during the appellate proceedings. However, the contention of the assessee was not considered by the Id. CIT(A). Therefore, considering the facts, we remand the whole

issue back to the file of the Assessing Officer with a direction to re-examine the issue afresh after giving reasonable opportunity of being heard to the assessee and to decide the appeal on merits of the case. We direct the assessee to comply all notices during the remand proceedings.

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

***Kolkata, the 11<sup>th</sup> September, 2025.***

Sd/-  
**[Ratnesh Nandan Sahay]**  
**Accountant Member**

Sd/-  
**[Sonjoy Sarma]**  
**Judicial Member**

Dated: 11.09.2025.

RS

*Copy of the order forwarded to:*

1. Appellant
2. Respondent
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches