

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH: CHENNAI**

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं
श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2344/Chny/2025
निर्धारण वर्ष/Assessment Year: 2017-18

M/s. SB Enterprises, 34/11, Periamanaveli Street, Korainadu, Mayiladuthurai, Nagapatinam-609 001.	v.	The ITO, Non-Corporate Ward-15(1), Chennai.
[PAN: ACIFS 3406 J] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.Bhupendran, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Mr.Krishna Murthy AT, JCIT
सुनवाईकीतारीख/Date of Hearing	:	22.10.2025
घोषणाकीतारीख /Date of Pronouncement	:	27.10.2025

आदेश / ORDER

PER MANU KUMAR GIRI, JM:

This appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax (Appeals), Addl/JCIT(A), Prayagraj, [CIT(A)] dated 18.11.2024 for Assessment Year 2017-18.

2. At the outset, the Ld.AR of the assessee brought to our notice that the appeal has been filed belatedly by '206' days and assessee has filed an affidavit explaining the cause for the delay. Having gone through the



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contents of the same, we find that cause for delay was reasonable, so we excuse the same and proceed to hear the assessee's appeal on merits.

3. Brief facts of the case are that the AO made addition of Rs.4,24,428/- u/s.69 of the Act. Aggrieved by the addition, the assessee filed appeal before the Id. CIT(A). However, before the Id.CIT(A), assessee didn't appear, hence the Id.CIT(A) proceeded on merits and dismissed the appeal and upheld the orders of AO. Hence, assessee is further in appeal before us.

4. Before us also, the Id. Counsel submitted that while adjudicating the matter the Id. CIT(A) has not considered the evidences filed before the AO. He further pleaded for one more opportunity to file the evidence before the CIT(A). The Ld. Addl. CIT-DR pleaded for dismissal of the appeal on the ground that the assessee has not filed supporting evidences with regard to the addition before the Id. CIT(A).

5. We have gone through the orders of lower authorities and submission addressed by the Id. Departmental Representative. We are of the considered view that in the interest of justice, assessee should be given one more opportunity before the Id.CIT(A) to file all relevant evidences/documents to prosecute his cases. Therefore, in the light of aforesaid factual position, we deem it fit to set aside the appeal to the file of the Id.CIT(A) for de novo adjudication of appeal. The Ld.CIT(A) who shall proceed for de novo adjudication of appeal after providing proper



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opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which, the Ld.CIT(A) shall be at liberty to proceed with the appellate proceedings as per law.

6. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced on the 27th day of October, 2025, in Chennai.

Sd/-

(एस. आर. रघुनाथा)
(S.R.RAGHUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(मनु कुमार गिरि)
(MANU KUMAR GIRI)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 27th October, 2025.

TLN

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF