

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 Nos.2338 to 2341/Chny/2025
निर्धारण वर्ष/Assessment Year: 2017-18

Britto Exports, No.9, G.A. Road, III Lane, Old Washermanpet, Chennai-600 021.	v.	The ACIT, NCC-4(1), Chennai.
[PAN: AAAPB 6315 R]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.P.M. Kathir, 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:

These appeals by the assessee are arising out of the orders of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in all orders dated 11.07.2025. The assessment was framed by the Assessing Officer, NFAC, Delhi, for the assessment year 2017-18 u/s.147 r.w.s.144 r.w.s.144B of the Income Tax Act, 1961 (hereinafter 'the Act'), vide orders dated 26.03.2022 and respective penalties u/s 271A, 271B and 272A(1)(d).



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2. Brief facts of the case are that the AO made addition of Rs.91,16,431/- u/s.147 r.w.s.144 and also imposed penalties u/s 271A, 271B and 272A(1)(d) of the Act. Aggrieved by the addition and penalties, the assessee filed appeals before the Id. CIT(A). However, before the Id.CIT(A), assessee didn't appear, hence the Id.CIT(A) proceeded on merits and partly allowed the appeals and upheld the order of AO and penalties. Hence, assessee is further in appeals before us.

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

4. 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 these appeals to the file of the Id.CIT(A) for de novo adjudication of appeals. The Ld.CIT(A) who shall proceed for de novo adjudication of appeals after providing proper opportunity of hearing to the assessee. The assessee is directed to



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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.

5. In the result, appeals filed by the assessee are 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