

IN THE INCOME TAX APPELLATE TRIBUNAL
“H” Bench, Mumbai
Before S/Shri B.R. Baskaran (AM) & Amarjit Singh (JM)

I.T.A. No. 5382/Mum/2015 (Assessment Year 2009-10)

K. Raheja Corporation Pvt. Ltd. Raheja Tower, Plot No. C-30 G Block, Opp. SIDBI Bandra Kurla Complex Bandra East Mumbai-400 051. PAN : AAACP0522B	Vs.	Dy.CIT, CC-4(2) Erstwhile DCIT CC-29 Mumbai.
(Appellant)		(Respondent)

Assessee by	Ms. Arti Sathe
Department by	Shri Rahul Raman
Date of Hearing	1.5.2018
Date of Pronouncement	1.5.2018

ORDER

Per B.R. Baskaran (AM) :-

The appeal filed by the assessee is directed against the order dated 28-08-2015 passed by Ld CIT(A)-52, Mumbai and it relates to the assessment year 2009-10. The assessee is aggrieved by the decision of Ld CIT(A) in confirming the disallowance made by the AO u/s 14A of the Act.

2. The Ld Counsel Ms. Arti Sathe appeared on behalf of the assessee. She submitted that the present appeal has arisen out of reassessment proceedings initiated for the year under consideration. She submitted that the AO had made an identical addition in the original assessment proceedings also and the assessee had challenged the same upto the level of the Tribunal. She submitted that the appeal arising in the original assessment proceedings has since been disposed of by the co-ordinate bench, vide its order dated 08-09-2016 passed in ITA No.366/Mum/2013 passed for the very same assessment year. She submitted that the Tribunal has restored the matter relating to disallowance u/s 14A of the Act to the file of the Assessing officer for examining it afresh. Accordingly she prayed that the issue contested in the

present appeal, being the same, may be restored to the file of the AO in consonance with the order passed by the co-ordinate bench.

3. The Ld CIT-DR, Shri Rahul Raman, did not object to the plea put forth by Ld A.R.

4. Having heard rival submissions, we are of the view that there is merit in the prayer of the assessee. Since the issue relating to disallowance u/s 14A of the Act has been restored to the file of the AO by the co-ordinate bench in the appeal filed against original assessment order and since the very same issue is urged in the present appeal, we are of the view that it would be just and proper to restore the same to the file of the AO as per the decision taken by the co-ordinate bench. Accordingly we set aside the order passed by Ld CIT(A) on the impugned issue and restore the same to the file of the AO for examining the same afresh as per the direction issued by the co-ordinate bench in its order dated 08-09-2016, referred supra.

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

Order has been pronounced in the Court on 1.5.2018.

Sd/-
(AMARJIT SINGH)
JUDICIAL MEMBER

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated : 1/5/2018

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Senior Private Secretary)
ITAT, Mumbai

PS