

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH : BANGALORE**

**BEFORE SHRI ARUN KUMAR GARODIA, AM  
AND  
SHRI PAVAN KUMAR GADALE, JM**

<b>IT (TP) A No. 1529/Bang/2014</b>
<b>Assessment Year : 2009 – 10</b>

M/s FMC India Pvt. Ltd., Embassy Star, 8, Palace Road, High Grounds, Bangalore – 560052. <b>PAN: AAACF4579N</b>	vs.	DCIT, Circle – 11 (3), Bangalore
APPELLANT		RESPONDENT
Assessee by	:	Shri Pradhan Dass, C.A.
Revenue by	:	Shri Sunil Kumar Agarwal, Addl. CIT DR
Date of Hearing	:	25.11.2019
Date of Pronouncement	:	10.01.2020

**ORDER**

**PER SHRI A.K. GARODIA, AM:**

This appeal is filed by the assessee and it is directed against the order of CIT(A) – IV Bangalore dated 30.09.2014 for A. Y. 2009 – 10.

2. In course of hearing, it was submitted by the learned AR of the assessee that only grounds Nos. 3, 4 and 5 are pressed and he has mentioned so in the body of grounds and signed. Accordingly, remaining grounds and additional grounds are rejected as not pressed. It was pointed out by the bench that there is no ground No. 3 because after Ground No. 2, there is Ground No. 4. The bench also pointed out that in Ground No. 4, the grievances are about Research & Development Segment and that in Ground No. 5, the grievances are about Lithium Segment but learned AR of the assessee did not advance any argument regarding Research &

Development Segment and hence, it is inferred that Ground No. 4 is also not pressed and since, there is no ground no. 3, we are required to decide only Ground No. 5 regarding Lithium Segment. Regarding this segment, it was submitted by the learned AR of the assessee that in Para 8 to 8.9, learned CIT (A) has decided about the grievances of the assessee in respect of this segment and his decision is cryptic and therefore, the issue about this segment should be restored to the file of CIT (A) for fresh decision by way of a speaking and reasoned order. Learned DR of the revenue supported the order of CIT (A).

3. We have considered rival submissions and we proceed to decide Ground No. 5 and reject all other grounds including additional grounds as not pressed. Ground No. 5 is about Lithium Segment for which, we find that the order of CIT (A) is cryptic and therefore, we set aside the order of CIT (A) about this segment and restore the matter about this segment to the file of CIT (A) for fresh decision by way of a speaking and reasoned order after providing adequate opportunity of being heard to both sides.

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

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-

(PAVAN KUMAR GADALE)

Judicial Member

Bangalore,

Dated, the 10<sup>th</sup> January, 2020.

/NS/

Sd/-

(ARUN KUMAR GARODIA)

Accountant Member

Copy to:

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|---------------|------------------------|
| 1. Appellant  | 4. CIT (A)             |
| 2. Respondent | 5. DR, ITAT, Bangalore |
| 3. CIT        | 6. Guard file          |

By order

Assistant Registrar,  
Income Tax Appellate Tribunal,  
Bangalore.