

THE INCOME TAX APPELLATE TRIBUNAL
"G" Bench, Mumbai
Shri Shamim Yahya (AM) & Shri Ramlal Negi (JM)

I.T.A. No. 1198/Mum/2018 (Assessment Year 2013-14)

M/s. Shreedham Constructions Pvt. Ltd. 105/106, Vijay Industrial Estate 1 st Floor, New Link Road, Chincholi Bunder, Malad West Mumbai-400 064. PAN : AAACS8662H (Appellant)	Vs.	ITO-13(2)(3) Room No. 146B Aayakar Bhavan M.K. Road Mumbai-400 020. (Respondent)
---	-----	--

Assessee by	Shri Neelkanth Khandelwal
Department by	Shri T.S. Khalsa
Date of Hearing	09.03.2021
Date of Pronouncement	09.03.2021

ORDER

Per Shamim Yahya (AM) :-

This appeal by the assessee is directed against the order of learned CIT(A) dated 29.12.2017 and pertains to A.Y. 2013-14.

2. The issue raised in ground No. 1 as under :-

On the facts and circumstances of the appellant's case and in law learned Commissioner of Income Tax (Appeals) erred in confirming the reduction from work-in-progress made by the Assessing Officer amounting to Rs. 3,36,000/- being rent paid to tenants by invoking provisions of section 37(1) of the Income Tax Act, 1961.

3. At the outset, learned Counsel of the assessee contended that identical issue for A.Y. 2008-09, 2009-10 & 2012-13 in assessee's own case by combined order dated 14.11.2017 has been remitted by the ITAT to the file of the Assessing Officer to consider the same afresh. Hence, learned counsel pleaded that this issue may also be remitted to the file of the Assessing Officer.

4. We have heard both the counsel and perused the records. We find that the ITAT in assessee's own case in earlier years has remitted similar issue to the file of the Assessing Officer. Hence, following the aforesaid precedent, we deem it appropriate to remit this issue also to the file of the Assessing Officer. The Assessing Officer shall decide the issue in terms of the ITAT direction as above.

5. In the result appeal filed by the assessee is allowed for statistical purposes.

Pronounced in the open court on 9.3.2021.

Sd/-
(RAMLAL NEGI)
JUDICIAL MEMBER

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Mumbai; Dated : 09/03/2021

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,

(Assistant Registrar)
ITAT, Mumbai

PS