

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH-A, HYDERABAD
(Through Virtual Hearing)

BEFORE SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER
AND
SHRI S.S. GODARA, JUDICIAL MEMBER

ITA NO.1414/Hyd/2019		
A.Y:2016-17		
Dy. Commissioner of Income Tax, Circle-16(1), Hyderabad.	Vs.	M/s. Nova Integrated Systems Limited, Plot No.21, Sy. No.1/1, Hardware Park, Hyderabad-501218. PAN: AACCH 0670 G
(Appellant)		(Respondent)
Assessee by:	Shri Chintan Ghelani	
Revenue by:	Shri M. Mahidhar, DR	
Date of hearing:	29/09/2021	
Date of pronouncement:	07/10/2021	

ORDER

PER A. MOHAN ALANKAMONY, AM

This appeal is filed by the Revenue against the order of the Ld. CIT (A)-4, Hyderabad in appeal No.10339/2018-19/ACIT, Cir-16(1) / CIT (A)-4/Hyd/19-20, dated 28/06/2019 passed U/s. 143(3) r.w.s 250(6) of the Act for the AY 2016-17.

2. The revenue has raised two grounds in its appeal and they are extracted herein below for reference:

“1. The Ld. CIT (A) erred in deleting the addition made by the AO in the light of the fact that the assessee is not eligible for deduction U/s 35(1)(iv) as it is not entitled for the same assessment year in question.

2. Any other ground that may be raised at the time of hearing.”

3. At the outset, on perusal of the order of the Ld. CIT (A), we find that the Ld. CIT (A) has remitted the matter back to the file of the Ld. AO for verification for which the Ld. CIT (A) has no powers under the provisions of the Act. The Ld. CIT (A) ought to have obtained a remand report from the Ld. AO and thereafter passed appropriate order in accordance with law and merit which he has failed to do so. Therefore, considering the facts and circumstances of the case and to ease the situation, We hereby remit the entire matter back to the file of the Ld. AO for fresh consideration and to pass appropriate order in accordance with law and merit after considering the findings of the Ld. CIT (A).

4. In the result, appeal of the Revenue is allowed for statistical purposes as indicated herein above.

Order pronounced in the open court on the 07th October, 2021.

Sd/-

(S.S. GODARA)

JUDICIAL MEMBER

Sd/-

(A. MOHAN ALANKAMONY)

ACCOUNTANT MEMBER

Hyderabad dated 07th October, 2021.

OKK

Copy to:

- 1 Dy. Commissioner of Income Tax, Circle-16(1), 1st Floor, B-Block, IT Towers, AC Guards, Masab Tank, Hyderabad.
- 2 M/s. Nova Integrated Systems Limited, Plot No.21, Sy. No.1/1, Hardware Park, Hyderabad – 501218.
- 3 The Commissioner of Income Tax (Appeals)-4, Hyderabad.
- 4 The Principal Commissioner of Income Tax-4, Hyderabad.
- 5 The CIT-DR, ITAT, Hyderabad.
- 6 Guard File

By Order