

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad ‘ A ‘ Bench, Hyderabad**  
*(Through Video Conferencing)*

**Before Shri S.S. Godara, Judicial Member**  
*AND*  
**Shri Inturi Rama Rao, Accountant Member**

ITA No.5/Hyd/2022		
Assessment Year: 2005-06		
GOCL Corporation Limited, Hyderabad.  PAN : AABCG8433B.	Vs.	The Deputy Commissioner of Income Tax, Circle – 2(1), Hyderabad.
(Appellant)		(Respondent)
Assessee by:		Shri M.M. Ramayya for Advocate Y Ratnakar.
Revenue by:		Shri Rajendra Kumar
Date of hearing:		02.03.2022
Date of pronouncement:		04.03.2022

**ORDER**

**Per S. S. Godara, J.M.**

This assessee’s appeal arises from the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi’s order dated 15.11.2021 in case No.ITBA/ NFAC/S/250/2021-22/1036924301(1) involving proceedings u/s 143(3) r.w.s. 254 of the Income Tax Act, 1961 [in short, ‘the Act’].

Heard both the parties. Case file perused.

2. It transpires during the course of hearing that the assessee’s sole substantive grievance raised in the instant appeal seeks to reverse both the lower authorities’ action disallowing its expenditure

claim of Rs.18,61,621/- during the course of consequential assessment dt.30.03.2017 as upheld in the CIT(A)'s order.

3. We note from a perusal of the case record as well as in light of the learned Assessing Officer's consequential assessment order that this is second round of proceedings between the parties in furtherance to the Tribunal's first round main order dt.18.12.2009 on record followed by the latter one dt.22.11.2011 in rectification u/s 254(2) of the Act. It emerges from a perusal thereof that the learned co-ordinate bench's earlier former order dt.18.12.2009 had affirmed the lower authorities' action disallowing the assessee's payment made to M/s. Udhyaman Investments Pvt. Limited allegedly pertaining to termination of agreement. The said issue had been raised at the assessee's behest in ground Nos.11 to 15 in its above stated appeal ITA 1364/Hyd/2008. The assessee thereafter filed its M.A. No.38/Hyd/2010 seeking to recall the former order which stood accepted only regarding ground nos. 7 to 8 and 16 to 19; respectively. And further that the said six grounds stood restored back to the Assessing Officer for his afresh adjudication vide order dt.22.11.2011.

4. It is in this backdrop of facts that the Assessing Officer proceeded to allow the assessee's 2% commission payment but he appears to have disallowed the assessee's termination charges payments; once again claimed of Rs.71,53,340/- (except to the impugned disallowance of Rs.18,61,621/-) as affirmed in the CIT(A)'s order.

5. We have given our thoughtful consideration to the assessee's pleadings and Revenue's vehement contentions in support of their respective stands and find no merit in the instant appeal. We are of the view that the Assessing Officer hardly had any jurisdiction even to go beyond the specified issue in the remand order whereas he has partly allowed the assessee's claim in case of termination charges paid to M/s. Udhyaman Investments Pvt. Limited. Be that as it may, the fact remains that the assessee is unable to substantiate its claim in light of the tribunal's former order's findings dt.18.12.2009. We thus affirm the impugned disallowance to this limited extent.

6. This assessee's appeal is dismissed in above terms.

Order pronounced in the Open Court on 4<sup>th</sup> March, 2022.

<b>Sd/-</b> <b>(INTURI RAMA RAO)</b> <b>ACCOUNTANT MEMBER</b>	<b>Sd/-</b> <b>(S.S. GODARA)</b> <b>JUDICIAL MEMBER</b>
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Hyderabad, dated 04<sup>th</sup> March, 2022.

**TYNM/sps**

Copy to:

S.No	Addresses
1	GOCL Corporation Limited, IDL Road, Kukatpally, Hyderabad – 500072.
2	The Dy.Commissioner of Income Tax, Circle 2(1), Hyderabad.
3	CIT(A), National Faceless Appeal Centre (NFAC), Delhi.
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*