

आयकर अपीलीय अधिकरण

कोचीन पीठ, कोची

श्री चंद्रा पुजारी, लेखा सदस्य एवं

श्री जॉर्ज मात्तन, न्यायिक सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL

COCHIN BENCH, COCHIN

Before Shri Chandra Poojari, AM & Shri George Mathan, JM

आअसं. 248/कोची/2021 (नि.व. 2017-18)

ITA No. 248/Coch/2021 (AY: 2017-18)

M/s. Milton Plywoods
23/5, Manchal, Kurumathur
Taliparamba
Kannur 670142,

The Income Tax Officer
Ward No. 4
Vs. Kannur 670006

PAN – AALFM0630P

अपीलार्थी/Appellant

प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by: Shri Arun Raj S., Advocate

प्रतिवादी द्वारा/Respondent by: Smt. J.M. Jamuna Devi, Sr. DR

सुनवाई की तिथि/Date of Hearing: 09.03.2022

घोषणा की तिथि/Date of Pronouncement: 09.03.2022

आदेश/ ORDER

Per: George Mathan, JM

This is an appeal filed by the assessee against the order of the learned CIT(A), National Faceless Appeal Centre, Delhi in appeal No. CIT(A), Kozhikode/1086/2019-20 dated 30.09.2021 for AY 2017-18.

2. Shri Arun Raj S., Advocate represented the assessee and Smt. J.M. Jamuna Devi, Sr. DR represented Revenue.

3. It was submitted by the learned A.R. that the appeal of the assessee has been dismissed by the learned CIT(A) by not considering the

arguments of the assessee. It was the submission that the AO had in the course of assessment disallowed the contribution to PF on the ground that the contribution exceeded 27% of the salary as debited to the P&L Account. It was further submitted that the deduction under PF was also to be considered in respect of the wages as quantified in Schedule 11 of the P&L Account. It was submitted that when this was submitted before the learned CIT(A), he refused to consider by holding that the claim ought to have been made before the AO with supporting evidence. It was the prayer that the issue may be restored to the AO for readjudication and the assessee would produce all the details before the AO.

4. In reply the learned D.R. vehemently supported the order of the learned CIT(A) and the Assessing Officer.

5. We have considered the rival contentions. As it has been specified by the assessee that wages have also to be considered when computing PF paid, so as to give an opportunity to both the sides, the assessee and Revenue, the assessee to produce evidence before the AO and the AO to examine the evidence, the issues in the appeal are restored to the file of the AO for readjudication.

6. In the result, the appeal filed by the assessee is allowed.

Dictated and pronounced in the open Court on 9th March, 2022.

Sd/-
(Chandra Poojari)
लेखा सदस्य/Accountant Member

Sd/-
(George Mathan)
न्यायिक सदस्य/Judicial Member

कोचीन/Cochin, दिनांक/Dated: 9th March, 2022

प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/*The Appellant*
2. प्रतिवादी/*The Respondent*
3. आयकर आयुक्त(अ)/*The CIT(A) -NFAC*
4. आयकर आयुक्त/*The CIT - concerned*
5. विभागीय प्रतिनिधि, आय.अपी.अधि., कोची/*The DR, ITAT, Cochin*
6. गार्ड फाइल/*Guard File*

By Order

//True Copy//

*Assistant Registrar
ITAT, Cochin*

n.p.