

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: 369/CHNY/2021

निर्धारण वर्ष /Assessment Year: 2018 - 19

SFPS Employees Gratuity Trust,
No.145, 1st Floor,
Santhome High Road,
Mylapore, Chennai – 600 004.

The ACIT,
v. Non-Corporate Ward-3(5),
Chennai.

PAN: AATTS 0132Q

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri R. Sivaraman, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri P. Sajit Kumar, JCIT

सुनवाई की तारीख/Date of Hearing

: 28.06.2022

घोषणा की तारीख/Date of Pronouncement

: 28.06.2022

आदेश /O R D E R

PER MAHAVIR SINGH, VICE PRESIDENT:

This appeal by the assessee is arising out of the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi in Appeal No. CIT(A), Chennai-6/10341/2019-20, order dated 02.08.2021. The return of income was processed by the ADIT, CPC, Bangalore for the assessment year 2018-19 u/s. 143(1) of the Income Tax Act, 1961 (hereinafter the 'Act') vide order dated 12.02.2020.

2. At the outset, the Id.counsel for the assessee drew our attention to Ground No.5, which reads as under:-

5. The CIT(A) erred in deleting the appeal assuming that the issue involved was deduction u/s.80P(2)(a) though in the appellants case, the issue involved was exemption of the appellant's income u/s.10(25)(iv).

3. The Id.counsel for the assessee took us through the order of CIT(A) and stated that the issue before CIT(A) was adjudication of exemption u/s.10(25)(iv) of the Act, whereas CIT(A)'s decision is on the issue of 80P(2)(a) of the Act. The Id.counsel stated the CIT(A) was not at all aware and it seems that it is a cut, paste order and decision given on the facts of some other case.

4. When these facts were confronted to Id. Senior DR, he could not controvert the above fact situation.

5. After hearing both sides and going through the order of CIT(A) particularly decision, we noted that the issue before CIT(A) for adjudication was exemption u/s.10(25)(iv) of the Act and not, what he has adjudicated i.e., the claim of deduction u/s.80P(2)(a) of the Act. Hence, we set aside the order of CIT(A) and remand the matter back to his file for fresh adjudication. Needless to say, the

CIT(A) will allow reasonable opportunity of being heard to the assessee.

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

Order pronounced in the open court on 28th June, 2022 at Chennai.

Sd/-

(जी. मंजुनाथ)

(G. MANJUNATHA)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 28th June, 2022

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- | | | |
|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |