

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

**BEFORE SHRI S.S.GODARA, JM
AND SHRI DR. DIPAK P. RIPOTE, AM**

आयकर अपील सं. / ITA No.293/PUN/2020
निर्धारण वर्ष / Assessment Year : 2012-13

M/s. Precast India Infrastructures Pvt. Ltd.,
Plot No. 58B,
CDSA Campus Pune,
Paud Road, Bavdhan Khurd
Pune - 411021

PAN : AAFCP2784C

.....अपीलार्थी / Appellant

बनाम / V/s.

DCIT, Circle -4, Pune

.....प्रत्यर्थी / Respondent

Assessee by : Ms. Apoorva
Revenue by : Shri Arvind Desai

सुनवाई की तारीख / Date of Hearing : 20.06.2022
घोषणा की तारीख / Date of Pronouncement : 29.07.2022

आदेश / ORDER

PER S. S. GODARA, JM :

1. This assessee's appeal for A.Y. 2012-13 is directed against the CIT(A)-3, Pune's order dated 02/01/2020 passed in case No. PN/CIT(A)-3/DCIT Cir 4/229/2015-16/511 involving proceeding u/s. 143(3) of the Income Tax Act, 1961; in short "the Act".

Heard both the parties. Case file perused.

2. Coming to the assessee's three folded substantive grounds that the CIT(A)'s has inter alia erred in law and on facts in upholding the Assessing Officer's action disallowing additional depreciation claim u/s. 32(1)(ia) amounting to Rs.1,58,69,783/-, Section 36(1)(iii) interest of Rs.25,96,135/- followed by ad-hoc expenses rejection of Rs.1,00,000/- ; respectively, we note with the able assistance of both the parties the lower appellate decision with this effect has been made ex-parte.

3. Mr. Desai Vehemently argued that the CIT(A) had not only afforded numerous opportunities to the assessee as per his tabulation in para 5 page 3 of the lower appellate order but also all these issues stand adjudicated in detailed as well. All these arguments fail to evoke our concurrence as there is no indication that the CIT(A)'s has adjudicated the instant three issues in light of section 250(6) of the Act requiring him to frame its point of determination followed by a detailed adjudication there upon. The fact also remains that the assessee has been equally negligent in pursuing its lower appellate remedy. Faced with this situation, we deem it appropriate in larger interest of justice that the assessee deserve one more innings before the CIT(A)'s with a rider that it shall file on record all the relevant details and evidence afresh; at its own risk and responsibilities, within three effective opportunities in consequential proceedings, which will be considered as per law. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purpose in above terms.

Order pronounced in the Open Court on this 29th day of July, 2022.

Sd/-

Sd/-

(DR.DIPAK P.RIPOTE)

(S.S. GODARA)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

न्यायिक सदस्य/**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 29th July, 2022.

Ashwini

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-3, Pune.
4. The Pr.CIT-2, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File. आदेशानुसार / BY ORDER,
// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

| S.No. | Details | Date | Initials |
|-------|--|------------|----------|
| 1 | Draft dictated on | 20.06.2022 | |
| 2 | Draft placed before author | 29.07.2022 | |
| 3 | Draft proposed & placed before the Second Member | | |
| 4 | Draft discussed/approved by Second Member | | |
| 5 | Approved Draft comes to the Sr. PS/PS | | |
| 6 | Kept for pronouncement on | | |
| 7 | Date of uploading of Order | | |
| 8 | File sent to Bench Clerk | | |
| 9 | Date on which the file goes to the Head Clerk | | |
| 10 | Date on which file goes to the A.R. | | |
| 11 | Date of Dispatch of order | | |