

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.2914/Chny/2019
(निर्धारण वर्ष / Assessment Year: 2012-13)

M/s. Astoria Leathers 3 rd Floor, 78, Mount Road, Guindy, Chennai – 600 032.	बनाम / Vs.	ITO, Non Corporate Ward-13(1), Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AADFA-4770-A		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri N. Arjun Raj (C.A) – Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri P. Sajit Kumar (JCIT) –Ld. DR
सुनवाई की तारीख/ Date of Hearing	:	08-09-2022
घोषणा की तारीख / Date of Pronouncement	:	08-09-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of the order of learned Commissioner of Income Tax (Appeals)-14, Chennai [CIT(A)] dated 10-09-2019 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 30-03-2015. The assessee is aggrieved by reduction in quantum of deduction claimed u/s 80-IB.
2. During hearing, it transpires that the issue is recurring in nature. In AYs 2008-09 & 2010-11, the Tribunal has passed order in ITA

Nos.2673 & 2674/Mds/2014 on 27.12.2017 restoring the matter back to the file of Ld. AO for fresh consideration. The revenue challenged this order before Hon'ble High Court of Madras in TCA No.533 & 534 of 2018 which stood dismissed vide order dated 08.07.2020. The Hon'ble Court confirmed the stand of Tribunal which directed Ld. AO to verify the assessment order of the developer and decide the issue afresh in accordance with law. The Ld. AR has sought similar directions in this year and pleaded to restore the matter back to the file of Ld. CIT(A) since the earlier years are pending for adjudication before first appellate authority. The Ld. AR also submitted that additional issue of one acre as raised by Ld. AO in the assessment order may also be kept open for the sake of consistency. The Ld. Sr. DR could not controvert these facts.

3. Concurring with assessee's submissions and to enable the revenue to take consistent stand in the matter, the issue is restored back to the file of Ld. CIT(A) for fresh adjudication keeping all the issues open.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 08th September, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 08-09-2022
EDN/-

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded 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