

**IN THE INCOME TAX APPELLATE TRIBUNAL
BENCH: COCHIN**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SHRI GEORGE GEORGE K., JUDICIAL MEMBER**

ITA No.74/Coch/2022
Assessment Year: 2015-16

Deputy Commissioner of Income-tax (TDS) Thiruvananthapuram	Vs.	M/s. Muthoot Fincorp Ltd. Muthoot Buildings Punnen Road Trivandrum 695 034 PAN NO : AACCM1453E
APPELLANT		RESPONDENT

Appellant by	:	Shri R. Sreenivasan, A.R.
Respondent by	:	Smt. J.M. Jammuna Devi, Sr. DR

Date of Hearing	:	04.08.2022
Date of Pronouncement	:	04.08.2022

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal by the revenue is directed against order of Ld. CIT(A) dated 10.12.2021 for the assessment year 2015-16. The revenue has raised following grounds of appeal:-

- 1. The order of the Commissioner of Income Tax (Appeals)-3, Kochi in ITA No.42/TVM/CIT(A)-III/2020-21 dated 10-12-2021 is in contravention to the 'law, facts and evidences of the case.*
- 2. The learned Commissioner of Income Tax (Appeals)-3, Kochi has erred in not considering the request for additional time sought by the AO which was communicated to him on 08/09/2021, which was also informed to the assessee on 09/09/2021.*

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3. *The learned Commissioner of Income Tax (Appeals)-3, Kochi erred in allowing relief on the basis of the incomplete remand report despite being intimated that the matter is referred to CPC (TDS), Ghaziabad for verification.*
4. *For these and other grounds that may be urged at the time of hearing, it is requested that the order of the Commissioner of Income Tax (Appeals) may be set aside and that of the Assessing Officer restored.”*

2. We have heard the rival submissions and perused the materials available on record. In the course of first appellate proceedings, the AO sought an opportunity to send second remand report vide letter dated 6.9.2021. However, Ld. CIT(A) has not accepted the request of the AO and passed the assessment order on 10.12.2021 against the revenue. In our opinion, when the assessee has filed the rejoinder to the first remand report of AO, it should have been confronted to the AO by giving an opportunity to the AO. In view of this, we vacate the findings of Ld. CIT(A) and direct the Ld. CIT(A) to confront the rejoinder report given by the assessee to the AO and decide thereupon in accordance with law.

3. In the result, appeal filed by the revenue is partly allowed for statistical purposes.

Order pronounced in the open court on 4th Aug, 2022

Sd/-
(George George K.)
Judicial Member

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 4th Aug, 2022.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

**Asst. Registrar,
ITAT, Bangalore.**