

आयकर अपीलिय अधिकरण, हैदराबाद पीठ में
IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A", HYDERABAD

BEFORE
SHRI RAMA KANTA PANDA, ACCOUNTANT MEMBER
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER

आ.अपी.सं / ITA Nos.	निर्धारण वर्ष / A.Y.	अपीलार्थी / Appellant	प्रत्यर्थी / Respondent
174/Hyd/2022	2018-19	Kapil Foods and Structures Private Limited, Warangal [PAN: AACCK2614F]	Dy. Commissioner of Income Tax, Central Circle-2(3), Hyderabad
175/Hyd/2022	2018-19	M/s. Kausalya Management Services and Structures Private Limited, Karimnagar [PAN: AAECK9304L]	Asst. Commissioner of Income Tax, Central Circle-2(3), Hyderabad
176/Hyd/2022	2018-19	M/s. Kausalya Agro Farms and Developers Private Limited, Hyderabad [PAN: AAGCS7285L]	Dy. Commissioner of Income Tax, Central Circle-2(3), Hyderabad
177/Hyd/2022	2018-19	Indur Avenues and Foods Pvt. Ltd., Nizamabad [PAN: AABCI0260Q]	Dy. Commissioner of Income Tax, Central Circle-2(3), Hyderabad

निर्धारिती द्वारा / Assessee by: Shri Kiran Manohar, AR
राजस्व द्वारा / Revenue by: Shri KPRR Murthy, DR

सुनवाई की तारीख/Date of hearing: 17/10/2022
घोषणा की तारीख/Pronouncement on: 18/10/2022

आदेश / ORDER

PER BENCH:

Aggrieved by the orders passed by the learned Commissioner of Income Tax (Appeals)-12, Hyderabad ("Ld. CIT(A)"), in the cases of M/s. Kapil Foods and Structures Private Limited, M/s. Kausalya Management Services and Structures Private Limited, M/s. Kausalya Agro Farms and Developers Private Limited and Indur Avenues and Foods Pvt. Ltd., ("the assessee") for the assessment year 2018-19, assessee preferred these appeals.

2. Since the facts involved and the grounds of appeal for all these assessment years are identical, we deem it just and convenient to dispose of these appeals by way of this common order.

3. It could be seen from the record that there is a delay of 21 days in preferring the appeal ITA No. 177/Hyd/2022. As a matter of fact, though the learned DR does not concede to condone the delay, there is no denial of the fact that the Hon'ble Supreme Court in the Suo Motu proceedings in the case of M.A.No. 21/2022 in M.A.No. 665/2021 in SMW(C) No.3 of 2020 by order dated 10/01/2022 held that in cases, where the limitation would have expired during the period between 15/03/2020 and 28/02/2022, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01/03/2022, and in the event of actual balance period of limitation remaining with effect from 01/03/2022 is greater than 90 days, that longer period shall apply. Hence, the delay caused in filing this appeal is condoned.

4. In all these appeals, the respective assesseees are challenging the findings of the learned CIT(A) in confirming the disallowance of interest made by the learned Assessing Officer observing that the same were not incurred for the purpose of business under section 36(1)(iii) of the Act. At the outset, Learned AR submitted that the issue is covered in assesseees' own case for earlier assessment years and decided by common order dated 21/03/2022 whereby the issue is restored to the file of the Learned Assessing Officer for factual verification. Learned AR, therefore, submits that inasmuch as the facts are identical for the assessment year covered by these appeals, the same course may be adopted and the issue may be restored to the file of the Learned Assessing Officer to verify the facts in tune with the order dated 21/03/2022 in ITA No. 651/Hyd/2020 and batch.

5. Though the learned DR vehemently relies on the orders of the authorities below, he is unable to contradict the submission of learned AR that this issue is covered by the common order dated 21/03/2022 in ITA No. 651/Hyd/2020 and batch.

6. We have gone through the record in the light of the submissions made on either side. We have also perused the order dated 21/03/2022 in ITA No. 651/Hyd/2020 and batch. It could be seen from the impugned orders that in case of Kapil Foods and Structures Pvt. Ltd., (ITA No. 174/Hyd/2022), Kausalya Management Services and Structures Pvt. Ltd., (ITA No. 175/Hyd/2022), and Indur Avenues and Foods Pvt. Ltd., (ITA No. 177/Hyd/2022), learned CIT(A) placed reliance on the orders in the case of respective assesseees for the assessment years 2012-13 whereas in the case of Kausalya Agro Farms and Developers Pvt. Ltd., (ITA No. 176/Hyd/2022) he placed reliance on the orders for the assessment year 2014-15 to uphold the addition.

7. The said orders are, however, considered in the batch of cases in ITA No. 651/Hyd/2020 and batch and by way of common order in all these matters, the Co-ordinate Bench set aside the impugned orders and

restored the issue to the file of the learned Assessing Officer for factual verification. Since there is no change of circumstances, we while following the view taken in assessee's own case for earlier assessment years, set aside the impugned orders and restore the issue to the file of the Learned Assessing Officer for fresh factual verification in tune with the directions in ITA No. 651/Hyd/2020 and batch, and to pass order according to law. Grounds in all these appeals are accordingly treated as allowed for statistical purposes.

8. In the result, all these appeals are treated as allowed for statistical purposes.

Order pronounced in the open court on this the 18th day of October, 2022

Sd/-
(RAMA KANTA PANDA)
ACCOUNTANT MEMBER

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 18/10/2022

TNMM

Copy forwarded to:

1. M/s. Kapil Foods and Structures Private Limited, 2-5760, House Opp:
Dist. Collectorate, Subedari, Warangal.
2. M/s. Kausalya Management Services and Structures Private Limited,
3-1-188, CVRN Nagar, Karimnagar.
3. M/s. Kausalya Agro Farms and Developers Private Limited, H.No.
16-31, 9th Phase, KPHB Main Road, Kukatpally, Hyderabad.
4. M/s. Indur Avenues And Foods Pvt. Ltd., H.No. 11-1-1941/2,
Kanteshwar Road, Gangasthan, Nizamabad.
5. DCIT, Central Circle-2(3), Hyderabad.
6. ACIT, Central Circle-2(3), Hyderabad.
7. CIT(A)-12, Hyderabad.
8. Pr.CIT(Central)-Hyderabad.
9. DR, ITAT, Hyderabad.
10. GUARD FILE

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ASSISTANT REGISTRAR
ITAT, HYDERABAD