

INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A": NEW DELHI  
BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No. 130/Del/2020  
(Assessment Year: 2016-17)

Bharat Anand, 1, jaipur Estate, Nizamuddin East, New Delhi (Appellant) <b>PAN: AKYPA2495D</b>	Vs.	ACIT, Circle-6(1), New Delhi (Respondent)
---	-----	--

Assessee by :	Shri. B. K. Anand, FCA
Revenue by:	Sh. Kanv Bali, Sr. DR

Date of Hearing	24/11/2022
Date of pronouncement	29/11/2022

O R D E R

PER ANUBHAV SHARMA, J. M.:

1. Heard and perused.
2. The assessee has preferred this appeal challenging the impugned order of Id CIT(A)-20, New Delhi in appeal no 20/10387/2018-19 dated 24.12.2018 for Assessment Year 2016-17 and at the time of hearing in regard to grounds as raised the Id AR submitted that primarily the assessment order and the consequent order of the Id First Appellate Authority, have been challenged for invoking wrong methodology of calculation of the disallowances.
3. The Id AR referred to the Central Board of Directs Taxes notification dated 02.06.2016 S. O. 1949(E) and submitted that w.e.f 02.06.2016, Rule 8D of the Income Tax Rules was substituted and the Id AO was supposed to make a calculation according to said Rule

however, the calculation has been done in ignorance of Notification dated 02.06.2016.

4. The Id DR could not rebut the same.

5. On perusal of para 4.2 of the assessment order it can be observed that the Id AO had referred to un-amended Rule 8D. That being so, the assessment order is set aside and the issue is restored to the files of Ld. AO to make to make a recalculation and passed a fresh assessment order according to Amended Rule.

Order pronounced in the open court on 29/11/2022.

-Sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER

-Sd/-  
(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Dated: 29/11/2022  
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi