

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: **570/CHNY/2022**
निर्धारण वर्ष/Assessment Year: 2020-21

Shri Salem Rangasamy
Kumar,
Flat No.4B, Jeypore Terrace,
No.219/354, Avvai
Shanmugham Road,
Gopalapuram,
Chennai – 600 086.

The ADIT,
vs. CPC,
Bangalore.

PAN: ABSPK 9146Q
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by
प्रत्यर्थी की ओर से/Respondent by

: Shri D. Palanivel, Advocate
: Shri AR.V. Sreenivasan, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 19.01.2023
घोषणा की तारीख/Date of Pronouncement : 19.01.2023

आदेश /ORDER

PER MAHAVIR SINGH, VICE PRESIDENT:

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in Appeal No.NFAC/2019-20/10074099 dated 12.05.2022. The return of income was processed and intimation u/s.143(1) of the Income Tax Act, 1961 (hereinafter the 'Act') was

issued by the Asst. Director of Income Tax, CPC, Bengaluru for the assessment year 2020-21 vide order dated 02.12.2021.

2. At the outset, it is noticed from the order passed by CIT(A) dated 12.05.2022 for the assessment year 2020-21 that the only issue raised before CIT(A) is as regards to the disallowance of belated payment of EPF amounting to Rs.34,098/-. The CIT(A) after considering the submissions of the assessee allowed appeal of assessee.

3. Now, when it was pointed out to Id.counsel for the assessee what is the grievance of assessee, he drew our attention to additional ground raised before us that the CIT(A) erred in not allowing exemption for Long Term Capital Gains on sale of land acquired by the Government under Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Central Act 30 of 2013) ["RFCTLARR" Act]. When a specific query was put to Id.counsel what was the issue before CIT(A), he could not controvert that only issue raised before CIT(A) was the disallowance of EPF payment paid belatedly and disallowance under challenge was only Rs.34,098/-, which the CIT(A) allowed.

4. Now the questions arises, whether when the issue was not raised before CIT(A) and CIT(A) has already allowed the appeal of assessee and now, the assessee come in appeal before Tribunal against the same order. The Id. Senior DR stated that this appeal is not at all maintainable because the assessee should not aggrieved by the order of CIT(A). We agree with the argument of Id. Senior DR that the assessee cannot be aggrieved by the order of CIT(A) because the CIT(A) has allowed the appeal of assessee in toto, allowing the disallowance of belated payment of EPF. Hence, we dismiss the appeal of assessee as not-maintainable.

5. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 19th January, 2023 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 19th January, 2023

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|-----------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकरआयुक्त (अपील)/CIT(A) |
| 4. आयकरआयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT