

**IN THE INCOME TAX APPELLATE TRIBUNAL “RANCHI” BENCH: RANCHI
VIRTUAL HEARING AT KOLKATA**

[Before Shri Rajesh Kumar, Accountant Member & Shri SonjoySarma, Judicial Member]

**I.T.A. No.131/RAN/2019
Assessment Year : 2014-15**

M/s Tata Cummins Limited (PAN: AA ACT 6353 L)	Vs.	ACIT, Circle-3(1), Jamshedpur
) Appellant		Respondent

Date of Hearing	16.01.2023
Date of Pronouncement/	25.01.2023
For the Appellant/	Shri KetanVaid, A.R
For the Respondent/	Rinku Singh, CITDR

ORDER

Per Rajesh Kumar, AM:

This is the appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax(Appeals)-Jamshedpur [hereinafter referred to as ‘Ld.CIT(A)’] dated 27.12.2018 for the assessment year 2014-15.

2. The assessee has challenged the order of Ld. CIT(A) on main ground that Ld CIT(A) has erred in holding that errors pointed out by the appellant in order dated 27.12.2017 passed u/s 154 of the Act were not rectifiable and also raised various objections without prejudice to the grounds.

3. The Ld. Counsel for the assessee at the outset submitted that during the course of appellate proceedings before the Ld. CIT(A), the assessee was not given sufficient and proper opportunity to present its case and the Ld. CIT(A) thus erred in holding that the mistake is pointed out in order dated 27.12.2019 are not rectifiable u/s 154 of the Act. The Ld. Counsel for the assessee also submitted that the appeal of the assessee against the assessment order passed u/s 143(3) of the Act is also pending for disposal before the First Appellate Authority. The Ld. A.R therefore stated that it

would serve the ends of justice and principal of natural justice if this appeal is also restored to the file of the Ld. CIT(A) so that both the appeals could be decided together after giving a reasonable opportunity of hearing to the assessee.

3. The Ld. D.R on the other hand left the issue to the wisdom of the Bench.

4. After hearing the rival contentions and perusing the material on record, we note that the Ld. CIT(A) has given a finding in the appellate order that mistakes which are pointed out by the assessee are not rectifiable in terms of section 154 of the Act without hearing the the assessee as the assessee was not given fair and sufficient opportunity to present its case. We further note that the appeal against the assessment order framed u/s 143(3) of the Act is also pending before the Ld. CIT(A) for adjudication. Therefore we deem it fit in the interest of justice and fair play to restore this appeal to the file of the Ld. CIT(A) so that both the appeals could be decided together after affording reasonable opportunity of hearing to the assessee.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order is pronounced in the open court on 25th January, 2023

Sd/-

(SonjoySarma)
Judicial Member

Sd/-

(Rajesh Kumar)
Accountant Member

Dated: 25th January, 2023

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- Tata Cummins Private Limited, Cummins Road, Telco Township, Jamshedpur-831004
2. Respondent – ACIT, Circle-3(1), Jamshedpur
3. Ld. CIT(A)- Jamshedpur
4. Ld. PCIT- , Ranchi
5. DR, Ranchi Bench, Ranchi.

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata