

**आयकर अपीलीय अधिकरण 'सी/ एस एम सी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C/SMC' BENCH, CHENNAI**

**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ ITA No.965/Chny/2022  
(निर्धारण वर्ष / Assessment Year: 2015-16)

<b>Jayanthi Ganesan</b> 4E, Alexandria Road, Trichy – 620 001.	<b>बनाम/</b> Vs.	<b>ACIT</b> Circle-1, Trichy.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AAIPJ-8480-D		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri Girish (Advocate) for Shri S. Sridhar (Advocate) – Ld. ARs
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri Sanat Kumar Raha (Addl. CIT)-Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	21-02-2023
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	21-02-2023

**आदेश / ORDER**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 15-09-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 31-12-2017. The sole grievance of the assessee is interest disallowance u/s 57 of the Act.
2. The Registry has noted delay of 02 days in the appeal, the condonation of which has been sought by Ld. AR. Considering the period of delay, the delay is condoned and the appeal is admitted for adjudication on merits.

3. The Ld. AR, at the outset, submitted the similar issue arises in AY 2014-15 and the Tribunal has set aside the issue to the file of Ld. AO vide ITA No.2490/Chny/2019 order dated 09-11-2021. The copy of the order has been placed on record. The Ld. AR sought similar directions in this year. These facts remain uncontroverted.

4. Upon perusal of assessment order, it could be seen that the interest expenditure of Rs.34.22 Lacs has been disallowed u/s 57 on the ground that the same was paid by assessee's daughter. The Ld. CIT(A) upheld the same against which the assessee is in further appeal before me.

5. I find that similar disallowance was made in assessee's case for AY 2014-15 wherein the matter has been restored back by Tribunal to the file of Ld. AO for fresh adjudication. Facts being pari-materia the same, similar directions are issued in this year.

6. The appeal stand allowed for statistical purposes.

Order pronounced on 21<sup>st</sup> February, 2023.

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई / Chennai; दिनांक / Dated : 21-02-2023  
EDN/-

**आदेश की प्रतिलिपि □ प्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant      2. प्रत्यर्थी/Respondent      3. आयकर आयुक्त / CIT      4. विभागीय  
प्रतिनिधि/DR      5. गार्ड फाईल/GF