

**IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH : “ A” NEW DELHI]**

**BEFORE DR. B. R. R. KUMAR, ACCOUNTANT MEMBER
AND**

SH. YOGESH KUMAR U.S., JUDICIAL MEMBER

I.T.A. No. 1778/DEL/2020 (A.Y 2019-20)

Agarwal Metal Works Pvt. Ltd. 205, 2 nd Floor, Arunachal Building, 19, barakhamba Road, New Delhi PAN: AABCA4897R (APPELLANT)	Vs.	DCIT CPC. Bangalore, Karnataka (RESPONDENT)
---	-----	---

Appellant by	Sh. Ved Jain, Adv
Respondent by	Sh. P. Praveen Sidharth, CIT DR

Date of Hearing	22.02.2023
Date of Pronouncement	24.02.2023

ORDER

PER YOGESH KUMAR U.S., JM

This appeal is filed by the assessee against the order dated 31/08/2020 passed by CIT(A)-1, New Delhi for Assessment Year 2019-20.

2. The additional grounds of appeal are as under:-

“ On the facts and circumstances of the case, the Ld.CIT(A) has erred both on facts and in law in passing the impugned order by rejecting the contention of the assessee that the A.O. (CPC) has made disallowance by exercising the power which are beyond the scope of Section 143(1) of the Act.”

2. The Ld. Counsel for the assessee fairly submitted that the issue involved in the present appeal is covered against the assessee in the case of Checkmate Services Pvt. Ltd. Vs. Commissioner of Income Tax in Civil Appeal No. 2833/2016 and connected matters. Therefore submitted that, the present appeal deserves to be dismissed. By recording the submission of the Ld. Counsel for the assessee, the appeal filed by the assessee is dismissed.

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

Order pronounced in the Open Court on : 24th February, 2023.

Sd/-
(Dr.B. R. R. KUMAR)
ACCOUNTANT MEMBER
Dated : 24 /02/2023
R. N, Sr. PS

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to :

1. Appellant
2. Respondent
3. CIT
4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI