

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'H' : NEW DELHI)**

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
and
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.5776/Del./2019
(ASSESSMENT YEAR : 2014-15)**

ACIT, Central Circle 27,
New Delhi.

vs.

Uflex Limited,
305, 3rd Floor, Bhanot Corner,
Pamposh Enclave,
Greater Kailash – I,
New Delhi – 110 048.

(PAN : AAACF0109J)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri M.P. Rastogi, Advocate

REVENUE BY : Shri Pramod Kumar, Sr. DR

Date of Hearing : 21.02.2023

Date of Order : 02.03.2023

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

This appeal by the Revenue is directed against the order of Id. CIT (Appeals)-29, New Delhi dated 23.04.2019 pertaining to the Assessment Year 2014-15.

2. The grounds of appeal taken by the Revenue read as under :-

“1. The Ld. CIT (A) has erred in facts and law by allowing the appeal of the assessee to allow the interest on refund as per the provisions of section 244A(1) and 244(1A) of the Act for AY 2014-15.

2. The Ld. CIT (A) has erred in facts and law ignoring the fact that the effect of order u/s 250 is given before the date of expiry of the time allowed under sub-section (5) of the section 153 of the Income Tax Act, 1961.

3. The Ld. CIT (A) has erred in facts and law ignoring the fact that the provisions of section 244A(1)(aa) and 244A(1A) of the Income Tax Act, 1961 came into existence from 01.06.2016 and there is no provision for allowing the same with retrospective effect.

4. That the grounds of appeal are without prejudice to each other.”

3. In this case, ld. CIT (A) passed an extremely laconic and non-speaking order as under :-

“ This appeal emanates from the order dated 17/03/2018 passed by DCIT, Central Circle-27, New Delhi (hereinafter referred to as the "AO") under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for the Assessment Year 2014-15. Shri Rajive Kumar CA attended on behalf of the appellant, during the course of appellate proceedings.

2. There is only one issue involved in all the grounds of appeal which relates to contention of the appellant for not allowing the interest on refund as per provisions of section 244A (1)(aa) and 244A(1A) of the IT Act. I have considered the facts and circumstance of the case and submission of the appellant. In view of the facts, the AO is directed to allow the interest on refund as per law and as per provisions of section 244A (1)(aa) and 244A(1A) of the IT Act.”

4. Both the parties agreed that the ld. CIT (A) passed a laconic and non-speaking order and should be directed to pass a proper speaking

order. Accordingly, we remand the file to the ld. CIT (A). Ld. CIT (A) is directed to pass a speaking order after giving the assessee adequate opportunity of being heard.

5. In the result, this appeal filed by the Revenue is allowed for statistical purposes.

Order pronounced in the open court on this 2nd day of March, 2023.

**Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER**

**sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 2ND day of March, 2023
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-29, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**