

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E': NEW DELHI**

**BEFORE,
SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No.322/Del/2021
(ASSESSMENT YEAR 2014-15)**

**ITA No.323/Del/2021
(ASSESSMENT YEAR 2015-16)**

**ITA No.324/Del/2021
(ASSESSMENT YEAR 2016-17)**

**ITA No.325/Del/2021
(ASSESSMENT YEAR 2017-18)**

Maral Overseas Ltd. Maral Sarovar, Khalbujorg, Kasrawad Khargone MP-451660 PAN-AACCM 0230B (Appellant)	Vs.	DCIT Central Circle-31 New Delhi (Respondent)
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Appellant by	Mr. Satyajeet Goel, CA
Respondent by	Ms. Sarita Kumari, CIT-DR

Date of Hearing	11/05/2023
Date of Pronouncement	17/05/2023

ORDER

PER BENCH:

The captioned appeals have been filed by Assessee against the separate orders dated 16/09/2020, 17/09/2020, 02/09/2020

and 02/09/2020 passed by the Learned Commissioner of Income Tax (Appeals)-30, New Delhi [“Ld. CIT(A)”, for short], for Assessment Years 2014-15, 2015-16, 2016-17 and 2017-18 respectively.

2. Since, the issues involved in all these appeals are common in nature; hence, they are clubbed together heard together and disposed off by this common and consolidate order for the sake of convenience.

3. The common grounds raised by assessee in all these appeals except variance of amount which are as under:

“1(i). That on the facts and circumstances of the case, the Ld. Cit(A) was not justified in rejecting the claim of education cess of Rs.3,85,065/- even through same is eligible deduction under the provisions of the Income tax Act, 1961.

(ii) That in absence of any prohibition or restriction in the Income tax Act regarding claim of education.

(iii) That education cess paid during the year being an eligible deduction u/s 37(1) of the Act and also liable to adjusted from book profit u/s 115JB, the rejection of claim is illegal and not in accordance with law.

(iv) That the decision of Ld.CIT(A) is contrary to settled legal position ad scheme of the Income Tax Act.

2. The orders passed by Lower Authorities are not justified on facts and are bad in law.”

4. In all the four appeals the issue in dispute is whether the Ld.CIT(A) is right in rejecting the claim of education cess which has been claimed as deductible under provisions of the Income Tax Act.

5. The Ld. DR submitted that the issues involved in the above appeals are no more res integra in view of the judgment of Hon'ble Supreme Court of India in the case of Joint Commissioner of Income Tax Vs. Chambal Fertilizers and Chemicals Ltd. reported in (2022) 145 Taxman.com 420 (S.C). The Ld. Counsel for the assessee has also agreed that the only issues involved in the present appeal is regarding education cess which has been decided against the assessee by the Hon'ble Supreme Court in the case of JCIT Vs. Chambal Fertilizers (Supra) wherein the appeal filed by the Department and held that the education cess paid by the Assessee would not be allowed as an expenditure under Section 37 read with Section 40(a) (ii) of the IT Act.

6. In view of the above, the present appeals filed by the assessee are dismissed.

Order pronounced in the open Court on 17th May, 2023.

Sd/-

(ANIL CHATURVEDI)
ACCOUNTANT MEMBER

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Dated: 17 /05/2023

Pk/sps/ R.N, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI

