

**THE INCOME TAX APPELLATE TRIBUNAL
DELHIBENCH 'A', NEW DELHI**

Before Dr. B. R. R. Kumar, Accountant Member

Sh. Yogesh Kumar US, Judicial Member

ITA No. 3242/Del/2018: Asstt. Year: 2014-15

Bewelthy Properties Pvt. Ltd, 28, Raja Garden, New Delhi (APPELLANT)	Vs.	ACIT, Circle-4(2), Delhi (RESPONDENT)
PAN No. AAFCB1711M		

Assessee by : Sh. Vikash Jain, Adv.

Revenue by : Sh. P. Praveen Sidharth, CIT DR

Date of Hearing: 23.02.2023

Date of Pronouncement: 19.05.2023

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of Id. CIT(A)-2, New Delhi dated 05.01.2018.

2. The operative grounds raised by the assessee are as under:

"3. That the CIT(A) has grossly erred in law and on facts in enhancing the addition made by an AO U/s 36(1)(iii) to the tune of Rs. 10,64,98,550/- without giving notice of enhancement U/s 251 of the Act.

4. That the CIT(A) has grossly erred in law and on facts making the direction to the assessing officer to report the late payment of TDS to the TDS wing of the Department for appropriate action as per provisions of the I.T. Act, 1961."

3. Heard the arguments of both the parties and perused the material available on record.

4. We have gone through the para no. 10 of the Id. CIT(A) order wherein the Id. CIT(A) categorically mentioned that the issue of disallowance of interest made by the Assessing Officer u/s 36(1)(iii) has not been pressed and then the the Id. CIT(A) enhanced the disallowance from Rs.6,41,21,719/- to Rs.10,64,98,550/-. The Id. AR submitted that the issue has been pressed before the Id. CIT(A) as per the additional grounds taken before the Id. CIT(A). Since, the issue needs to be re-examined at the end of the revenue *de novo*, we hereby remand the matter to the file of the Id. CIT(A) to adjudicate the issue afresh including the issue of TDS after affording an opportunity to the assessee.

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

Order Pronounced in the Open Court on 19/05/2023.

Sd/-

(Yogesh Kumar US)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 19/05/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR