

आयकर अपीलीय अधिकरण "सी" न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, CHENNAI

माननीय श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI V. DURGA RAO, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ITA No.523/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2018-19)

M/s.IIjin Automotive Pvt.Ltd. Plot No.B1 & B2, SIPCOT Industrial Park Irungattukottai, Sriperumbudur Kanchipuram-602 105.	बनाम/ Vs.	DCIT DC II (3) Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No.AAACI-2641-E		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	None
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri P. Sajit Kumar (JCIT) – Ld. Sr. DR

सुनवाईकी तारीख/Date of Hearing	:	31-05-2023
घोषणाकी तारीख/Date of Pronouncement	:	01-06-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. At the time of hearing, none appeared for assessee. However, Ld. Sr. DR submitted that the returned income has been accepted and the assessee is merely assailing charging of interest u/s 234A to 234D which is consequential in nature.
2. We find that though the return of income was accepted u/s 143(3) r.w.s. 144B vide order dated 13-09-2021, the amount of total income was wrongly picked up in the computation sheet. Upon further appeal, Ld.

CIT(A) directed Ld. AO to recompute the tax liability as per assessment order passed u/s 143(3). The Ld. AO was also directed to charge applicable interest as per law. Still aggrieved, the assessee is in further appeal before us.

3. We find that the assessee's grievance has adequately been addressed in the impugned order. However, we reiterate that interest u/s 234A to 234D is consequential and mandatory in nature and Ld. AO is directed to re-compute the same in accordance with law considering the income assessed u/s 143(3).

4. The appeal stand allowed in terms of our above order.

Order pronounced on 01st June, 2023.

Sd/-

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई/Chennai; दिनांक/Dated : 01-06-2023

DS

आदेश की प्रतिलिपि ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकरआयुक्त/CIT 4. विभागीयप्रतिनिधि/DR 5. गार्डफाईल/GF