

**IN THE INCOME TAX APPELLATE TRIBUNAL
“RAJKOT” BENCH, RAJKOT**

[Conducted through E-Court at Ahmedabad]

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 188/Rjt/2022

(निर्धारण वर्ष / Assessment Year : 2018-19)

Shree Umiya Cotton Ginning and Pressing P. Ltd. Kunkavav Road, Amreli	बनाम/ Vs.	The DCIT (CPC) Bengaluru
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAMCS4349F		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri D. M. Rindani, A.R.
प्रत्यर्थी की ओर से / Respondent by :	Shri Ashish Kumar Pandey, Sr.D.R.

सुनवाई की तारीख / Date of Hearing	31/08/2023
घोषणा की तारीख /Date of Pronouncement	31/08/2023

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal at the instance of the assessee is directed against the order dated 15.03.2022 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the assessment order dated 03.07.2019 passed by the DCIT, CPC, Bangalore under Section 143(1) of the Income

Tax Act, 1961 (hereinafter referred as to 'the Act') for Assessment Year 2018-19.

2. Disallowance of deduction of Rs.11,05,728/- under Section 43B of the Act made by the CPC, Bengaluru under Section 143(1) of the Act in respect of GST is the subject matter before us.

3. Today, at the time of hearing of the instant appeal, the Ld. Counsel appearing for the assessee submitted before us that revised audit report under Section 44AB of the Act in Income Tax Form No. 3CA-3CD has been filed, a photo copy of the acknowledgement receipt of the said Income Tax Form filed on 06.02.2023 has been submitted before us, which is required to be dealt with by the Ld. AO in order to adjudicate the issue. Hence, a prayer made by the representative of the assessee to set aside the issue to the file of the Ld. AO for consideration of the same afresh, which has not been controverted by the Ld. DR with all his fairness.

4. Having heard the Ld. Counsel appearing for the parties and having regard to the facts and circumstances of the case, we set aside the issue to the file of the Ld. AO for consider the case of the assessee upon considering this particular document of revised audit report under Section 44AB of the Act in Income Tax Form No. 3CA-3CD as mentioned hereinabove or any other evidence which the assessee may choose to file at the time of assessment proceeding before the Ld. AO and to pass order in accordance

with law. The assessee's appeal is, thus, disposed of for statistical purposes.

5. In the result, assessee's appeal is allowed for statistical purposes.

This Order pronounced on 31/08/2023

Sd/-

(WASEEM AHMED)

ACCOUNTANT MEMBER

Ahmedabad; Dated 31/08/2023

S. K. SINHA

True Copy

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT,
Ahmedabad
6. गार्ड फाईल / Guard file.

Sd/-

(MADHUMITA ROY)

JUDICIAL MEMBER

By order/आदेश से,

Deputy/Asstt. Registrar
ITAT, Rajkot