

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI "A" BENCH: NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &
SHRI M.BALAGANESH, ACCOUNTANT MEMBER**

**ITA No.1189/Del/2023
[Assessment Year : 2018-19]**

M/s. Carna Medical Database Pvt.Ltd., Unit No.518-521, Fifth Floor, MGF Metropolis Mall, M.G.Road, Gurgaon-122002. PAN-AAFCC4758D	vs	DCIT, Circle-1(1), Gurgaon.
APPELLANT		RESPONDENT
Appellant by	Shri Ruchesh Sinha, Adv.	
Respondent by	Shri Kanv Bali, Sr. DR	
Date of Hearing	18.10.2023	
Date of Pronouncement	18.10.2023	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee is directed against the order passed by Ld.CIT(A), National Faceless Appeal Center ("NFAC"), Delhi dated 23.02.2023 for the assessment year 2018-19.

2. The assessee has raised following grounds of appeal:-

1. *"That on the facts and circumstances of the case, the Pr. CIT has erred in law in confirming the assessment order, without considering that the Ld. AO while passing the assessment order has only NIL allowed the carry forward of the amount unabsorbed depreciation and not the amount of figure) unabsorbed business loss notice of hearing was not received by the appellant.*
2. *That on the facts and circumstances of the case, the Pr. CIT while confirming the assessment order has grossly failed to appreciate that in the case of the appellant the due date of filing the income tax return for the A.Y. 2018-19 was not 31.10.2018 but was 30.11.2018, as the*

transfer pricing provisions were applicable to the appellant, hence the income tax return was filed in due time.

3. *That on the facts and circumstances of the case, the order passed by the Pr. CIT is assailed of being a perverse order, as the same is passed without considering the facts on record, without taking a holistic view of the matter and not in accordance with the Faceless Appeal Scheme.*
4. *That the appellant craves leave to add, amend, alter, vary and/or withdraw any or all the above grounds Same as ground of appeal before or at the time of hearing of the appeal.”*

3. At the outset, Ld. Counsel for the assessee submitted that Ld.CIT(A) rejected the claim of the assessee on the ground that income tax return by the assessee was filed after due date of filing of return u/s 139(1) of the Income Tax Act, 1961 (“the Act”) on 30.09.2018. However, the assessee had filed its return of income u/s 139 of the Act on 27.11.2018. Ld. Counsel for the assessee submitted that Ld.CIT(A) failed to appreciate the fact that in this case, the assessee had certain transfer pricing issue. Therefore, the last date of filing return of income was 30.11.2018.

4. Aggrieved against this, the assessee preferred appeal before Ld.CIT(A), who after considering the submissions, dismissed the appeal of the assessee.

5. Aggrieved against the order of Ld.CIT(A), the assessee preferred appeal before this Tribunal.

6. On the other hand, Ld. Sr. DR opposed these submissions and supported the impugned order.

7. We have heard Ld. Authorized Representatives of the parties and perused the material available on record. The sole issue which involves in this case is whether Ld.CIT(A) was justified in rejecting the claim of the assessee on the basis that the return of income was filed after due date. However, the assessee submitted that the due date of filing of return of income was 30.11.2018. Therefore, looking to the totality of the facts, the impugned order is hereby, set aside and the grounds restored to the file of Ld.CIT(A) to decide it afresh after verifying the contention of the assessee and the due date would be 30.11.2018 for the assessment year under consideration. Thus, grounds raised by the assessee are allowed for statistical purposes.

8. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 18th October, 2023.

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

** Amit Kumar **

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI