

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.1243/Chny/2023
निर्धारण वर्ष/Assessment Years: 2010-11

M/s. Tractors and Farm
Equipment Ltd., No. 77, Pottipatti
Plaza, Nungambakkam High Road,
Chennai 600 034.

Vs. The Assistant Commissioner of
Income Tax,
Corporate Circle 3(1),
Chennai 600 034.

[PAN: AA ACT2761Q]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri R. Vijayaragahavan, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri AR V Sreenivasan, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 25.04.2024
घोषणा की तारीख /Date of Pronouncement : 30.04.2024

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal by the assessee is against the order dated 08.09.2023 passed by the NFAC [CIT(A)] for the assessment year 2010-11.

2. The Id. AR Shri R. Vijayaragahavan, Advocate placed on record paper book containing 14 pages, wherein, we find order dated 28.09.2017 of Id. CIT(A) for AY 2010-11, order giving effect order dated 28.12.2017 passed by the Assessing Officer and order dated

30.11.2022 passed by the ITAT in assessee's own case for AY 2010-11.

3. The Id. AR submits that the issues raised in the present appeal are similar and identical to the issue decided by the Id. CIT(A)-11 for the assessment year 2010-11 in favour of the assessee against which the Revenue preferred an appeal before the ITAT, wherein, the ITAT dismissed Revenue's appeal. However, again, the NFAC [CIT(A)] issued notice dated 16.08.2023 to the assessee for the same assessment year 2010-11 and the assessee complied with the said notice by filing written submissions, however, did not bring to the notice of the NFAC [CIT(A)] about dismissal of the Revenue's appeal for the same assessment year 2010-11 by ITAT. The assessee did not succeed before the NFAC, Delhi and NFAC confirmed the order of the Assessing Officer. Having aggrieved, present appeal is filed before the Tribunal.

4. The Id. AR vehemently argued that the impugned order dated 08.09.2023 passed by the NFAC [CIT(A)] is not maintainable as for the same assessment year 2010-11 concerning similar issues on same identical facts, the assessee got relief from the Id. CIT(A)-11 vide order

dated 28.09.2017, which was confirmed by the ITAT vide its order dated 30.11.2022. Thus, the Id. AR prayed that the impugned order dated 08.09.2023 passed by the NFAC [CIT(A)], Delhi may be declared, as not justified. The Id. DR did not dispute the same.

5. We find from paper book at page No. 1 that the Id. CIT(A)-11 for the same assessment year 2010-11 given relief to the assessee vide its order dated 28.09.2017 to which, the Assessing Officer also passed order on 28.12.2017 giving effect to the order of the Id. CIT(A)-11 which is at page 13 of paper book. The Revenue challenged the order of the Id. CIT(A)-11 before the Tribunal by way of an appeal in ITA No. 151/Chny/2018 and the Tribunal confirmed the order of the Id. CIT(A)-11 vide its order dated 30.11.2022, which is at page 14 of paper book. The Id. DR did not dispute the same and fairly conceded that the impugned order dated 08.09.2023 passed by the NFAC [CIT(A)] is not justified. On perusal of the order dated 30.11.2022 at page No. 14, we find the issues raised therein are similar and identical to the issues decided by the NFAC, Delhi in the impugned order. In view of the same, we hold that the impugned order dated 08.09.2023 passed by the NFAC [CIT(A)] is not maintainable and the appeal of the assessee is allowed.

6. In the result, the appeal filed by the assessee is allowed.

Order pronounced on 30th April, 2024 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 30.04.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT,
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.