

**आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' BENCH, CHENNAI**

**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं**  
**माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JM**

**आयकर अपील सं. ITA No.444/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2010-11)**  
**&**

**आयकर अपील सं. ITA No.445/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2013-14)**

<b>M/s.Botree Software International P. Ltd.</b> Flat No.107/108, WSS Towers, Harris Road, Pudupet, Chennai-600 002.	<b>बनम</b> / Vs.	<b>DCIT</b> Corporate Circle-1(1) Chennai.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AADCB-7203-Q</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri G. Baskar (Advocate) -Ld.AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri R. Mukundan (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	13-06-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	18-06-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeals by assessee for Assessment Years (AY) 2010-11 & 2013-14 arises out of separate orders of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] both dated 19-01-2024 in the matter of separate assessments

framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s 147 / 143(3) of the Act on 09-12-2015 / 28-01-2016 respectively.

2. The Ld. AR, at the outset, submitted that the appellate orders have been passed without considering the remand reports as called during first appellate proceedings. The Ld. Sr. DR opposed interference in the impugned orders. Having heard rival submissions and after going through the case records, our adjudication would be as under.

3. In the assessment order for AY 2010-11, Ld. AO disallowed excess depreciation of Rs.100 Lacs as claimed by the assessee. Similar disallowance of depreciation was made in AY 2013-14. In AY 2013-14, Ld. AO also disallowed interest expenditure of Rs.8.54 Lacs.

4. During appellate proceedings, for both the years, the assessee assailed impugned disallowances which was subjected to remand proceedings vide letter dated 02-11-2016. However, no such report was received till the time of passing of impugned order. Accordingly, Ld. CIT(A) confirmed the disallowances. Aggrieved, the assessee is in further appeal before us.

5. Considering the submissions of Ld. AR that the remand proceedings would have material bearing on the claim of the assessee, we deem it fit to restore both the appeals back to the file of Ld. CIT(A) for re-adjudication in the light of findings rendered by Ld. AO. The assessee would be granted reasonable opportunity of hearing. The remand reports of Ld. AO, if any, shall be considered by first appellate authority.

6. Both the appeals stand allowed for statistical purposes.

*Order pronounced on 18<sup>th</sup> June, 2024*

**Sd/-**  
**(MANU KUMAR GIRI)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखक सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 18-06-2024  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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