

।आयकर अपीलीय अधिकरण "एस एम सी" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "SMC" :: PUNE

BEFORE DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.886/PUN/2024
निर्धारण वर्ष / Assessment Year : 2021-22

Electronet Equipments Pvt. Ltd., R.H.No.10, Konark Angan, Bibewadi, Pune – 411037. PAN: AABCE2486N	V s	The DCIT, Circle-1(1), Pune.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Sarvesh Khandelwal – AR
Revenue by	Shri Rajesh Gawali – Addl.CIT(DR)
Date of hearing	20/06/2024
Date of pronouncement	24/06/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This appeal filed by the assessee is against the order of Id.Commissioner of Income Tax(Appeal)[NFAC], under section 250 of the Act dated 29.02.2024 for the A.Y.2021-22 emanating from the order u/sec.143(1) of the Act dated 24.08.2022. The assessee has raised the following grounds of appeal:

“1. On facts and circumstances prevailing in the case and as per the provisions of the Act it be held that the appellate order passed by the CIT Appeals, ADDL/JCIT(A), Jodhpur is perverse, without considering the additional ground raised by the assessee company and without understanding the facts prevailing in the case and

explanations given. It also be held that the appellate order passed is without following the rules of natural justice in as much as without taking the cognizance of additional ground raised and without drawing any inference on the same. The order passed be held to be null and void and not tenable in law. Just and proper relief be granted to the assessee.

2. Without prejudice to ground no. 1, on facts and circumstances prevailing in the case and as per the provisions and scheme of the Act it be held that the deduction u/s 43 B of the Act on account of GST payment amounting to Rs. 22,78,256/- made by the assessee company during the assessment year under consideration should be allowed. Just and proper relief be granted to the assessee.

3. The appellant prays to be allowed to add, amend, modify, rectify, delete, raise any grounds of appeal at the time of hearing.”

2. Heard both the parties and perused the records. The ld.AR submitted that assessee had raised additional ground of appeal before ld.CIT(A), which was mentioned by the ld.CIT(A) on page 5 of the order. However, ld.CIT(A) has not adjudicated the additional ground raised by the assessee. In these facts and circumstances of the case, we set-aside the order of the ld.CIT(A)/JCIT(Appeal) to ld.CIT(A) for limited purpose of adjudicating the additional ground. Accordingly, ground no.1 of the assessee is allowed for statistical purpose.

2.1 In these facts and circumstances of the case, Ground No.2 & 3 become academic in nature.

3. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open Court on 24th June, 2024.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 24th June, 2024/ SGR*

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "एस एम सी" बेंच,
पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.