

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VP AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. ITA No.486/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2021-22)

M/s. Asirvad Micro Finance Limited 9, 9 th floor, Club House Road, Anna Salai, Chennai-600 002.	बनम/ Vs.	DCIT Corporate Circle-1(1) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAGCA-5275-J		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri Srihari Bandla (CA) - Ld.AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri Nilay Baran Som (CIT) -Ld. DR

सुनवाईकी तारीख/ Date of Hearing	:	24-06-2024
घोषणाकी तारीख / Date of Pronouncement	:	03-07-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2021-22 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 27-12-2023 in the matter of an intimation issued by CPC u/s 143(1) of the Act on 13-11-2022. In the intimation, CPC made various adjustments / additions u/s 41 & 43B. The main grievance of the assessee is that the impugned order is deficient since most of the grounds as urged by the assessee have not been adjudicated.

2. The Ld. AR submitted that CPC made adjustment u/s 41 for Rs.10.99 Crores which was already been offered to tax by the assessee. The CPC also disallowed gratuity, Leave encashment and Bonus for Rs.114.30 Lacs, Rs.225.79 Lacs & Rs.16.01 Lacs respectively. Though these grounds were raised by the assessee, the same has not been adjudicated by Ld. CIT(A). The revenue could not controvert the same.

3. Since the grounds urged by the assessee has not been adjudicated by Ld. CIT(A) and the impugned order is deficient, we set aside the impugned order and direct Ld. CIT(A) to adjudicated all the issues afresh. The assessee is directed to substantiate the same.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 3rd July, 2024

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / **VICE PRESIDENT**

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

चेन्नई Chennai; दिनांक Dated :03-07-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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