

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

माननीय श्री मनोज कुमार अग्रवाल, लेखा 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.1399/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2008-2009)

Singarayan Bharathi Florance Jasmine,  
No.16/177A, Marapalam Madukkarai,  
Coimbatore 641 105.

**Vs.** The Income Tax Officer,  
Non Corporate Ward 5(2)  
Coimbatore

**[PAN: AAGPF 2956C]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri. Y. Sridhar, F.C.A.

प्रत्यर्थी की ओर से /Respondent by

: Ms. Kavitha, IRS, Addl.CIT.

सुनवाई की तारीख/Date of Hearing

: 29.08.2024

घोषणा की तारीख /Date of Pronouncement

: 29.08.2024

**आदेश / ORDER**

**PER MANU KUMAR GIRI (Judicial Member)**

The appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax(Appeals)(NFAC) Delhi [CIT(A)] dated 11.01.2024 for Assessment Years 2008-09.

2. The assessee has assailed the impugned order on 1-7 grounds. However, we find that the grounds are argumentative and descriptive although assessee termed

the same as 'CONCISE GROUNDS OF APPEAL'. In sum and substance the grounds may be rephrased as under:

I. The order of CIT(A), NFAC, Delhi on the facts and circumstances of the case, the order passed by the Ld.Assessing Officer ('AO' in short) u/s 143(3) r.w.s 263 is bad in law and on facts.

II. The order of CIT(A), NFAC, Delhi on the facts and circumstances of the case, erred in upholding the order of AO dated 19.04.2018 in computing the assessed income u/s 143(3) r.w.s 263 of the Act wherein Id.AO has taken the assessed income of Rs.1,51,71,096/- u/s 143(3) r.w.s 147 dated 30.03.2016.

III. The Id.CIT(A) erred in upholding the disallowance of medicine purchase of Rs.10,92,649/ u/s 40A(3) of the Act.

IV. The order of CIT(A), NFAC, Delhi on the facts and circumstances of the case, erred in upholding the order of AO charging interest u/s 234B of the Act.

3. Succinctly stated, the facts involved in the present case which will have a strong bearing on the adjudication of the same are for the sake of clarity are culled out in a chronological manner, as under:

Date	Particulars
31.07.2008	Return of Income for AY 2008-09 filed declaring income at Rs.2,47,112/-.
31.03.2015	Case reopened u/s 148 of the Act for the reason of agricultural income escapement.
22.12.2015	Assessee filed return of income in response to section 148 notice declaring income at Rs.2,92,300/-.
30.03.2016	Assessment order u/s 143(3) r.w.s 147 assessed at Rs.1,51,71,096/-.

15.06.2017	CIT(A) dismissed the appeal challenging assessment order dated 30.03.2016 (supra).
19.01.2017	Notice u/s 263 of the Act was issued. Reason being purchase of medicines of Rs.10,92,649/-.
25.09.2017	Order u/s 263 of the Act.
12.04.2018	Tribunal order in ITA Nos.2081 & 2785/Chny/2017: Assessee during the hearing before the Tribunal had withdrawn the appeal (ITA No.2081/Chny/2017) which was filed against the dismissal order of CIT(A) dated 15.06.2017. Assessee also sought withdrawal of appeal (ITA No.2785/Chny/2014) wherein assessee had challenged the invoking of jurisdiction u/s 263 dated 19.01.2017.
19.04.2018	Order u/s 143(3) r.w.s.263 of the Act. AO computed income as under: Total income assessed u/s 143(3) r.w.s. 147 on 30.03.2016 .....Rs.1,51,71,096/- Add: Purchase of medicine .....Rs.10,92,649/- Total income assessed ..... Rs.1,62,63,745/-
11.01.2024	Impugned order passed by CIT(A) upholding order of AO dated 19.04.2018 u/s 143(3) r.w.s 263 of the Act.

4. As the facts and proceedings before the lower forum and tribunal narrated in brief in above chart. Hence, there is no need to narrate each proceedings separately. Now the assessee is in appeal before us. We have heard the rival submissions and perused the entire appeal records. We find that proceedings pursuant to section 147 is concluded when appeal was withdrawn by the assessee before the Tribunal. Hence, the order u/s 143(3) r.w.s 147 dated 30.03.2016 had become final and cannot be agitated in this proceedings. Now for the purposes of revision u/s 263 the basic order was order u/s 143(3) r.w.s 147 dated 30.03.2016 which had been revised by the Id.CIT by the order dated 25.09.2017. Appeal

against the order of CIT dated 25.09.2017 appeal had also been withdrawn by the assessee before the Tribunal hence, jurisdiction of CIT u/s 263 cannot be challenged in this present proceedings. In view of the aforesaid observations, we upheld the order of the Id.CIT(A) on the ground No.1 and 2.

5. We have also gone through the findings of the Id.CIT(A) on merits with respect to ground No.3 supra. We are not convinced by the arguments of the assessee which were also taken before the CIT(A). Therefore, we upheld the findings given at para 7.2 of the Id.CIT(A) order. Hence ground No.3 is dismissed. Ground No.4 is consequential in nature hence infructuous.

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

Order pronounced in the open court on 29th day of August, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated:29-08-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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

Sd/-

(मनु कुमार गिरि)

**(MANU KUMAR GIRI)**

न्यायिक सदस्य / JUDICIAL MEMBER