

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA No. 1417/Bang/2024
Assessment Year : 2022-23

M/s. IQVIA RDS (India) Pvt. Ltd., Omega Embassy Techsquare, Maarathahalli Sarjapur Outer Ring Road, Bellandur, Kadabeesanahalli, Bangalore – 560 103. PAN: AAACQ0935H	Vs.	The Deputy Commissioner of Income Tax, Circle – 3(1)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Smt. Vaidehi Govindarajan, CA
Revenue by	:	Shri Subramanian .S, JCIT (DR)

Date of Hearing	:	03-09-2024
Date of Pronouncement	:	13-09-2024

ORDER

PER SOUNDARARAJAN K., JUDICIAL MEMBER

This is an appeal filed by the assessee challenging the order of the Ld.Addl./JCIT(A)-2, Ahmedabad dated 31/05/2024 in respect of the Assessment Year 2022-23.

2. The brief facts of the case are that the appellant originally filed their return of income on 22/11/2022 and the said return was processed and an intimation u/s. 143(1)(a) of the act was issued. The assessee challenged the said intimation before the Ld.CIT(A) on the ground that the advance tax amount was not taken into consideration while processing the intimation

and the entire TDS amount was not taken into consideration while giving credit to the TDS amount. The assessee further contended that the interest u/s. 234C of the act is not correct in view of the above said two grounds raised by the assessee while the appeal was pending for adjudication. The assessee on 18/01/2024 filed an application to raise additional ground of appeal and enclosed the additional ground as annexure -1 and requested the CIT(A) to take the same on record and oblige. The said letter was available as document reference ID:ITBA/NFAC/S/62/2023-24/1051829261(1).

3. The Ld.CIT(A) had issued a notice on 10/05/2024 seeking the assessee to file the written submissions electronically on or before 20/05/2024. The assessee also vide acknowledgment no. 226723671200524 uploaded various documents and the written submissions in respect of the grounds raised by the assessee including for the additional grounds raised by the assessee on 18/01/2024.

4. The Ld.CIT(A) while deciding the appeal had considered the original grounds raised by the assessee and allowed the same but not considered the additional ground raised by the assessee. Therefore the assessee is in appeal before this Tribunal challenging the order of the Ld.CIT(A).

5. The assessee has raised the following grounds of appeal:

“The grounds stated hereunder are independent of, and without prejudice to one another. The Appellant submits as under:

SL No	Grounds of Appeal - (Annexure A to Form 36)	Tax effect (in INR)
1	<i>Order is bad in law and against the principle of on natural justice</i>	-

1.1	<i>The order dated 31 May 2024 passed by the Additional/ Joint Commissioner of Income Tax (Appeals) — 2 [CIT(A)] under section 250 of the Income-tax Act, 1961 [Act] against the Intimation passed under section 143(1) of the Act by Centralized Processing Center [CPC] is bad in law and against the principles of natural justice</i>	
2	<i>Not adjudicating the ground raised for additional claim by the Appellant</i>	-
2.1	<i>The CIT(A) has erred in not adjudicating the ground raised for additional claim made towards Gratuity debited to Other Comprehensive Income (OCI)</i>	
3	<i>Error in not allowing deduction towards Gratuity debited to OCI</i>	63,622,337
3.1	<i>The CIT(A) erred in not allowing deduction of INR 252,790.594. representing gratuity debited to OCI in the statement of profit and loss account, for the subject AY</i>	
3.2	<i>The CIT(A) along with the CPC erred in not appreciating the fact that the total income has been computed with reference to 'profit before tax' and therefore there was no basis to once again add the amount debited to OCI in the statement of profit and loss account of the Company</i>	
4	<i>Relief</i>	
4.1	<i>The Appellant prays that the CIT(A) be directed to grant all such relief arising from the preceding grounds and also all relief consequential thereto.</i>	
4.2	<i>The Appellant craves leave to add to or alter, by deletion, substitution or otherwise, any or all of the above grounds of objections, at any time before or during the hearing of the Appeal.</i>	
	<i>Total tax effect</i>	63,622,337

6. At the time of hearing, the Ld.AR filed a paper book and also the screenshot with regard to the filing of the additional grounds filed by the

assessee on 18/01/2024 and also the notice issued by the Ld.CIT(A) on 10/05/2024 and the acknowledgment downloaded from the portal of the department to show that the assessee had originally filed the additional grounds and subsequently to the notice issued by the Ld.CIT(A), again filed the written submissions for all the grounds raised by the assessee including for the additional grounds raised by them. Therefore the Ld.AR contended that the Ld.CIT(A) had erred in not considering the additional ground raised by the assessee and prayed to allow the appeal.

The Ld.DR relied on the orders of the lower authorities and prayed to dismiss the appeal.

7. We have heard the rival submissions and perused the material available on record.

7.1 As seen from the screenshot and the acknowledgment dated 18/01/2024, the assessee has specifically stated that “we seek to raise additional ground of appeal which has been enclosed herewith as annexure – 1. We request your goodself to take the same on record and oblige”.

8. Further, the Ld.AR also draw our attention to pg nos. 183-201 of the paper book in which the copy of the notice issued by the CIT(A) dated 10/05/2024 and the e-proceedings acknowledgement no. 226723671200524 dated 20/05/2024 and the written submissions in respect of the additional ground at page 196 of the paper book were available.

9. We also find that at page 196 of the paper book, the assessee has raised the following additional grounds:

- *“The CPC erred in adding an amount of INR 252,790,594, representing gratuity debited to Other Comprehensive Income (OCI) in the statement of profit and loss account, to the total income of the Appellant.*
- *The CPC erred in not appreciating that the total income has been computed with reference to 'profit before tax' and*

therefore there was no basis to once again add the amount debited to OCI in the statement of profit and loss account of the Appellant.”

10. On going through the above documents filed by the assessee, we find that the argument of the Ld.AR is correct and the Ld.CIT(A) had failed to consider the said additional ground while passing the order dated 31/05/2024.

11. We therefore inclined to remit this issue to the file of the Ld.CIT(A) with the direction to consider the additional ground raised by the assessee on merits and decide the same in accordance with law and after giving a reasonable opportunity of being heard to the assessee.

In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 13th September, 2024.

Sd/-
(LAXMI PRASAD SAHU)
Accountant Member

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 13th September, 2024.
/MS /

Copy to:

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|---------------|------------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Bangalore