

आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' 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.1235/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-2019)

M/s. Sakthikanna Constrns Private Limited, **Vs.** The Income Tax Officer,
No.13, K.K. Nagar, 4th Street, Corporate Ward 6(3)
Manavala Nagar, Thiruvallur, Chennai.
Chennai 602 002.

[PAN: AAMCS 7698M]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri J. Saravanan, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms. R. Anita, IRS, Addl. CIT.

सुनवाई की तारीख/Date of Hearing

: 11.09.2024

घोषणा की तारीख /Date of Pronouncement

: 20.09.2024

आदेश / O R D E R

PER MANU KUMAR GIRI (Judicial Member)

This appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax(Appeals)(NFAC) Delhi [CIT(A)] dated 28.02.2024 for Assessment Year 2018-19.

2. At the outset, Id. AR of the Assessee company filed Form 26AS for the AY 2018-19, ledger extract of Apex Laboratories Ltd as appearing in the books of the appellant ('SCPL' in short) for the FY 2017-18 (AY 2018-19) to show double time TDS made. It was made once during advance payment and another time during

sales invoices adjustment against advance received. The Id.AR also filed ledger extract of EPF (employer's contribution) amounting to Rs.7,47,315/- and EPF administrative charges of Rs.50,331/- (Totalling Rs.7,97,646/-) which was paid before due date for filing return of income. Hence, he prayed that Rs.7,97,646/- may be taken out from the total disallowance of Rs.15,15,018/- as it does not attract disallowance u/s 36(1)(va). The Ld.DR-Addl.CIT argued that the matter may be set aside to Id.AO to verify the averments and documents (ledger extract etc referred supra).

3. We have heard the both parties and perused the records of the appeal papers and ledger extract etc referred supra. We find that both the issues as discussed supra require verification by the AO. Accordingly, the impugned order is set aside and the issues are restored back to the file of Ld.AO for adjudication on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld.AO shall be at liberty to proceed with the assessment on merits.

4. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 20th September, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated :20-09-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant

4. विभागीयप्रतिनिधि/DR

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

2. प्रत्यर्थी/Respondent

5. गार्डफाईल/GF

3. आयकरआयुक्त/CIT, Chennai