

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री जगदीश, लेखासदस्य के समक्ष  
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND  
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1610/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2021-22

The Asst. Commissioner of Income  
Tax,  
Corporate Circle-1(1),  
Chennai.

**Vs.** Asirvad Micro Finance Ltd.,  
No.9, Ninth Floor,  
Club House Road,  
Anna Salai, Anna Road H.O,  
Chennai – 600 002.  
[PAN: AAGCA 5275J]

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/Assessee by  
प्रत्यर्थी की ओर से /Revenue by

: Shri Srihari Bandla, C.A  
: Shri Nilay Barsan Som, CIT

सुनवाई की तारीख/Date of Hearing

: 18.09.2024

घोषणा की तारीख /Date of Pronouncement

: 18.09.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the Revenue is directed against the order of Learned Commissioner of Income Tax, Appeal, ADDL/JCIT(A)-2, Lucknow [hereinafter "CIT(A)"] dated 27.12.2023.

2. When this appeal is taken up for hearing, the Ld. Authorized Representative (AR) of the assessee before us submitted that the assessee has also filed an appeal against the order of Ld. CIT(A) vide

ITA No.486/Chny/2024 for A.Y 2021-22 and the Hon'ble Bench vide letter dated 03.07.2024 had set aside the order of Ld. CIT(A) to adjudicate all the issues afresh. Hence, the appeal of Revenue becomes infructuous.

3. We have perused the order passed by this Bench in ITA No.486/Chny/2024 vide order dated 03.07.2024 against the order of Ld. CIT(A) vide DIN & Order No:ITBA/APL.S/250/2023-24/1059110554(1) dated 13.11.2022 in which the Hon'ble Bench has directed as under:

*"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 the Ld. CIT(A) to adjudicate all the issues afresh. The assessee is directed to substantiate the same."*

4. As the order of Ld. CIT(A) against which the Revenue has filed has been set aside to adjudicate all the issues afresh. Hence, the appeal filed by the Revenue becomes infructuous and therefore, dismissed.

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5. In the result, the appeal filed by the Revenue is dismissed as infructuous.

*Order pronounced in the open Court on 18<sup>th</sup> September, 2024.*

**Sd/-**  
(मनु कुमार गिरि)  
**(Manu Kumar Giri)**  
न्यायिक सदस्य / **Judicial Member**

**Sd/-**  
(जगदीश)  
**(Jagadish)**  
लेखा सदस्य / **Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 18<sup>th</sup> September, 2024.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF