

**IN THE INCOME-TAX APPELLATE TRIBUNAL “B” BENCH,
MUMBAI**

**BEFORE SMT BEENA PILLAI, JUDICIAL MEMBER
&
SMT RENU JAUHRI, ACCOUNTANT MEMBER**

**ITA No.6339/MUM/2010
(A.Y. 2001-02)**

Asst. Commissioner of Income Tax CC-22 Room No. 403, Aayakar Bhavan, Mumbai.	v/s. बनाम	Bombay Minerals Ltd. Dwaraka Highway, Jam- Khambhalia.
स्थायी लेखा सं./जीआइआर सं./	PAN/GIR No: AAACB8993D	
Appellant/अपीलार्थी	..	Respondent/प्रतिवादी

Appellant by :	Shri Hemang Shah
Respondent by :	Smt. Paresh Deshpande – Sr. A.R.

Date of Hearing	07.10.2024
Date of Pronouncement	10. 10.2024

आदेश / O R D E R

PER RENU JAUHRI [A.M.] :-

This appeal has been filed by the revenue against the Order of the Ld. CIT (Appeals) passed u/s. 143(3) r.w.s. 147 of the Income Tax Act, 1961 [the ‘Act’ in short] vide DIN & Order No. CIT(A)/Jam/33/07-08/445 Dated 28.06.2010 for the Assessment Year 2001-02.

2. The assessee has raised following grounds of appeal:

- a. *On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in deleting the addition of Rs. 7,08,886/- u/s 36(1)(va) of the I.T. Act, 1961 being the delayed payment of employees contribution in provident fund before the due date by wrongly applying the decision of the Apex Court in the case of CIT Vs. Alom Extrusion Ltd. (319 ITR 306)*
- b. *On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in deleting the addition of Rs. 6,65,004/-, which is*



disallowable u/s 43B of the Act as these amounts were not paid even before the due date of filing of return of income.

- c. *On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in deleting the addition of Rs. 23,536/- being the payments of ESI which were not paid within due date by wrongly applying the decision of the Apex Court in the case of CIT Vs. Alom Extrusion Ltd. (319 ITR 306)*
- d. *On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in deleting the addition of Rs. 1,71,540/- being the amount disallowed out of various business expenses without appreciating the AO's contention that several of the vouchers were without name of the recipient, signature and nature of transaction mentioned therein.*
- e. *On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in deleting the addition of Rs. 23,75,311/-being the amount disallowed out of interest expenses, as the same was attributable to interest-free advance given to sister concerns.*
 2. *The appellant craves to leave to add, to amend and/or alter any of the grounds of appeal, if need be.*
 3. *The appellant, therefore, prays that on the grounds stated above, the order of CIT(A) Jamnagar may be set aside and that of the Assessing Officer be restored."*

3. At the outset, it is noticed that the assessee has submitted an application dated 01.10.2024 stating that the tax effect in the appeal is only Rs.15,52,843/- which is below the monetary limits prescribed by the CBDT as per circular no. 9/2024 dated 17.09.2024, wherein, the monetary limit for filing of appeal by the revenue before the tribunal has been specified at Rs.60,00,000/-.

3.1. The appeal is hereby dismissed on account of low tax effect.

4. In the result, the appeal is dismissed.

Order pronounced in the open court on 10.10.2024.

Sd/-

BEENA PILLAI

(न्यायिक सदस्य / JUDICIAL MEMBER)

Sd/-

RENU JAUHRI

(लेखाकार सदस्य / ACCOUNTANT MEMBER)



ITA No.6339/MUM/2010
(A.Y. 2001-02)
Bombay Minerals Ltd.

Place: मुंबई/Mumbai
दिनांक/Date. 10.10.2024
अनिकेत सिंह राजपूत/स्टेनो

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,
Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//
आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण/ ITAT, Bench, Mumbai