

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“D” BENCH, AHMEDABAD**

**BEFORE DR. BRR KUMAR, ACCOUNTANT MEMBER &  
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No.897/Ahd/2024  
(Assessment Year: 2020-21)

Amanta Healthcare Ltd., 8 <sup>th</sup> Floor, Shaligram Corporates, C.J. Marg, Ambli, Ahmedabad-380058	Vs.	Deputy Commissioner of Income Tax, Circle-1(1)(1), Ahmedabad
<b>[PAN No.AABCM0366P]</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri S. N. Soparkar, Sr. Adv. & Shri Parin Shah, A.R.
<b>Respondent by:</b>	Shri Waghe Prasad Rao, Sr. DR

<b>Date of Hearing</b>	14.10.2024
<b>Date of Pronouncement</b>	14.10.2024

O R D E R

**PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:**

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax (Appeal), (in short “Ld. CIT(A)”), ADDL/JCIT (A)-1, Lucknow vide order dated 15.03.2024 passed for A.Y. 2020-21.

2. The Assessee has taken the following grounds of appeal:-

“1. Ld. Addl / JCIT (A) erred in law and on facts dismissing appeal filed against intimation u/s 143(1) of the Act not considering that scrutiny assessment order u/s 143(3) accepting returned income was passed subsequent to filing of the appeal.

2. Ld. Addl / JCIT (A) ought not to have adjudicated the appeal which fell beyond the jurisdictional purview.

3. Ld. Addl / JCIT (A) erred in law and on facts dismissing the ground challenging disallowance of Rs. 84, 12, 642/- reported by tax auditor under clause

*26(i)(B)(b) as CST not paid before filing of return of income not appreciating the fact that Rs. 84, 12, 642/- was not claimed as CST expense by the appellant.*

*4. Ld. Addl / JCIT (A) ought to have deleted the disallowance appreciating the fact that under Tax Settlement Scheme (Vera Samadhan Scheme) the appellant was liable to pay an amount of Rs. 1,54,23,177/- in 11 installments of Rs. 14,02,107/-each and on payment of 3 instalments an amount of Rs. 44,53,507/- paid during the year only was claimed u/s 43B of the Act.*

*5. Ld. Addl / JCIT (A) erred in law and on facts dismissing the ground challenging disallowance of Rs. 13, 489/- reported as unpaid bonus by tax auditor selecting wrong clause 26(i)(B)(b) instead of correct clause 26(i)(B)(a) while reporting in tax audit report under clause.*

*6. Ld. Addl / JCIT (A) erred in law and on facts dismissing the ground challenging disallowance of expense of Rs. 4,17, 459/- as inadmissible u/s 23 of MSME Act which is already disallowed as "Other disallowance" of Rs. 1,92,09,050/- that includes Rs. 4,17,459/- instead of separately disallowed u/s 23 of MSME Act.*

*7. Ld. Addl / JCIT (A) ought not to have dismissed the appeal confirming prima facie adjustments made while processing the return u/s 143(1) of the Act.*

*8. Appellant respectfully submits that appeal be set aside to the file of AO for factual verification of explanation of the appellant against prima facie adjustments made in the order so as to avoid double disallowances.*

*Your appellant craves leave to add, amend, alter, edit, delete, modify or change all or any of the grounds of appeal before the appeal is heard and decided."*

3. Before us, the Counsel for the assessee submitted that he shall be only pressing for Grounds 3, 5 and 6 of the assessee's appeal. Accordingly, in light of the assessee's submission the balance grounds of appeal filed by the assessee are being dismissed as not pressed.

4. With regard to Ground Nos. 3 & 5 the Ld. Counsel for the assessee categorically submitted that the expenses which have been disallowed by the Revenue Authorities have not been claimed at all by the assessee.

5. In light of the submissions made by the assessee that since the assessee has not claimed any expenses with respect to Ground Nos. 3 & 5 above and

in absence of any claim of expenses by the assessee in the first instance, there can be no question of disallowance of expenses which have not been claimed by the assessee at all, the Assessing Officer is directed to examine this fact and thereafter, allow relief to the assessee, as per law.

6. In the result, Ground Nos. 3 & 5 of the assessee's appeal are allowed for statistical purposes.

7. With respect to Ground No. 6 of the assessee's appeal, the Counsel for the assessee submitted that the assessee has itself made disallowance for a sum of Rs. 4,17,459/-, which has again been disallowed by the Revenue Authorities. Accordingly, the Counsel for the assessee submitted that disallowance of the same amount, which has been suo moto disallowed by the assessee in the return of income, would amount to double disallowance in the hands of the assessee, which is clearly unwarranted.

8. The Ld. D.R. placed reliance on the observation made by the Ld. CIT(A).

9. In light of the above, in the interest of justice, the matter is restored to the file of Assessing Officer to verify the claim / submission of the assessee that this amount has been suo moto disallowed by the assessee while filing the return of income and therefore, there is no question of disallowing the same again in the hands of the assessee. The Assessing Officer is directed to verify the aforesaid assertion / submission of the assessee and after carrying out the necessary verification, the Assessing Officer is directed to give appropriate relief to the assessee, in accordance with law.

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10. In the result, Ground No. 6 of the assessee's appeal is allowed for statistical purposes.

11. In the result, the appeal of the assessee is allowed for statistical purposes

**This Order is pronounced in the Open Court on 14/10/2024**

**Sd/-**  
**(DR. BRR KUMAR)**  
**ACCOUNTANT MEMBER**

Ahmedabad; Dated 14/10/2024

TANMAY, Sr. PS

**TRUE COPY**

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad