

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH, COCHIN**

Before Shri Satbeer Singh Godara, Judicial Member and  
Shri Amarjit Singh, Accountant Member

**ITA Nos. 624 to 626/Coch/2023**  
(Assessment Years: 2013-14 to 2015-16)

P V Sadasiva Cinema Pvt. Ltd. 2, Tanur, Tanur P.O. Malappuram 676302 [PAN: AAFCP0631G]	vs.	ACIT, Central Circle Aayakar Bhavan S.T. Nagar Thrissur 680006
(Appellant)		(Respondent)

Appellant by:	----- None -----
Respondent by:	Dr. S. Pandian, CIT-DR

Date of Hearing:	22.08.2024
Date of Pronouncement:	23.10.2024

**ORDER**

Per Bench

These assessee's three appeals arise against orders of the CIT(A)-3, Kochi's proceedings u/s. 250 of the Income Tax Act, 1961 (the Act) as under : -

Sr. No.	ITA No.	AY	DIN & Order No.	Date
1	624/Coch/2023	2013-14	ITBA/APL/S/250/2023-24/1054037809(1)	28.06.2023
2	625/Coch/2023	2014-15	ITBA/APL/S/250/2023-24/1054037974(1)	28.06.2023
3	626/Coch/2023	2015-16	ITBA/APL/S/250/2023-24/1054038023(1)	28.06.2023

Cases called twice. None appears at assessee's behest. We accordingly proceed exparte against the assessee.

2. The assessee's "lead" appeal ITA.No.624/Coch./2023 raises the following substantive grounds :-

1. *"The appellant is M/s.P.V. Sadasiva Cinema (P) Ltd and in respect of AY 2013-14, the Assistant Commissioner of Income Tax, Central Circle, Thrissur has completed the assessment as per the order u/s. 144 rws 153C of the Act dt 27.12.2016 fixing a total income of Rs.95,61,910/-*
2. *The estimated collection of the two theatres is determined at Rs.1,39,39,326/- and reduced the income disclosed Rs.91,88,810/- and addition of Rs.47,50,516/- is determined by the Assessing Officer, which is modified by the Commissioner of Income Tax (Appeals) at Rs.52,41,239/-*
3. *The appellant paid Entertainment. Tax at 15% of the total collection to Tanur Municipality. which is not considered by the Assessing Officer and the Commissioner of Income Tax (Appeals). The payment of Entertainment Tax @ 15%, during the FY 2012-13, is as under :*

*PVS Cinema - Rs.5,30,014*

*PVS Paradise – Rs. 9,06,838*

*-----  
Rs.14,36,852/-  
-----*

*The total collection on the basis of the amount of the Entertainment Tax paid*

*is: Rs.14,36,852/15% x 100% = Rs.95,79,020/-*

*The appellant have disclosed Rs.91,88,810/- and the difference is Rs.3,90,210/- only.*

4. *Hence, the appellant may request that the addition of Rs.47,50,516/- made by the Assessing Officer and on appeal modified by the Commissioner of Income Tax (Appeals) at Rs.52,41,239/- is to be limited to Rs.3,90,210/-.*

5. *In view of the above facts, the addition to theatre collection adopted by the Commissioner of Income Tax (Appeals) at Rs.52,41,239/- is not justified and may be modified accordingly to Rs.3,90,210/-.”*

3. Learned CIT-DR could hardly dispute that the assessee's sole substantive ground extracted herein, requires a factual verification by the learned field authorities than over detailed adjudication u/sec.254(1) of the Act since it's claim of re-computation of entertainment tax @ 15% already discussed to the tune of Rs.95,79,020/- (supra) resulting in balance sum of Rs.3,90,210/- in the foregoing terms. we thus deem it appropriate in larger interest of justice to remit the issue back to the Assessing Officer for his afresh factual verification and adjudication, preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer's onus and responsibility only to plead and prove all the relevant facts in consequential proceedings. Ordered accordingly.

4. This assessee's "lead " appeal ITA.No.624/Coch./2023 is allowed for statistical purposes in above terms.

5. Same order to follow in assessee's latter twin appeals ITA.No.625 and 626/Coch./2023 since raising identical sole substantive grounds. Ordered accordingly.

6. These assessee's instant three appeals ITA.Nos.624 to 626/Coch./2023 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court o 23<sup>rd</sup> October, 2024 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-  
(Amarjit Singh)  
Accountant Member

Sd/-  
(Satbeer Singh Godara)  
Judicial Member

Cochin, Dated: 23<sup>rd</sup> October, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin