

आयकर अपीलिय अधिकरण, चण्डीगढ न्यायपीठ "बी", चण्डीगढ
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH
HEARD THROUGH: PHYSICAL MODE
श्री संजय गर्ग, न्यायिक सदस्य एवं श्री कृणवन्त सहाय, लेखा सदस्य
BEFORE: SHRI. SANJAY GARG, JM & SHRI. KRINWANT SAHAY, AM

आयकर अपील सं. / ITA No. 590/Chd/ 2023
निर्धारण वर्ष / Assessment Year : 2012-13

Shri Sanjeev Aggarwal, C/o Parikshit Aggarwal, C.A, H.No. 3035, Sector 27D, Chandigarh	बनाम	The Asst. CIT Central Circle-1 Chandigarh
स्थायी लेखा सं. / PAN NO: ABCPK9428K		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA Nos. 585 To 589/Chd/ 2023
निर्धारण वर्ष / Assessment Year : 2013-14 To 2017-18

Shri Sanjeev Aggarwal, C/o Parikshit Aggarwal, C.A, H.No. 3035, Sector 27D, Chandigarh	बनाम	The Asst. CIT Central Circle-1 Chandigarh
स्थायी लेखा सं. / PAN NO: ABCPK9428K		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA Nos. 733 To 739/Chd/ 2023
निर्धारण वर्ष / Assessment Year : 2012-13 To 2018-19

Shri Balram Krishan Plot No. 47-48, Phase-2 Industrial Area, Chandigarh	बनाम	The Asst. CIT Central Circle-I, Chandigarh
स्थायी लेखा सं. / PAN NO: ABCPK9427G		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA Nos. 576 To 578/Chd/ 2023
निर्धारण वर्ष / Assessment Year : 2014-15 To 2016-17

Maxport India Pvt. Ltd. C/o Parikshit Aggarwal, C.A H.No. 3035, Sector 27D, Chandigarh	बनाम	The Asst. CIT Central Circle-I, Chandigarh
स्थायी लेखा सं. / PAN NO: AAICM9120E		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA Nos. 580 & 581/Chd/ 2023
निर्धारण वर्ष / Assessment Year : 2017-18 & 2018-19

Maxport India Pvt. Ltd. C/o Parikshit Aggarwal, C.A H.No. 3035, Sector 27D, Chandigarh	बनाम	The Asst. CIT Central Circle-I, Chandigarh
स्थायी लेखा सं. / PAN NO: AAICM9120E		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA Nos. 835 To 841/Chd/ 2023
निर्धारण वर्ष / Assessment Year : 2012-13 To 2018-19

Scott Edil Pharmacia Ltd. Plot No. 54-55, Phase-II Industrial Area, Chandigarh	बनाम	The Asst. CIT Central Circle-I, Chandigarh
स्थायी लेखा सं. / PAN NO: AAHCS1643K		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA Nos. 848 To 854/Chd/ 2023
निर्धारण वर्ष / Assessment Year : 2012-13 To 2018-19

Scott Edil Advance Research Laboratories And Education Limited Plot No. 28/6, Industrial Area, Phase-2, Chandigarh	बनाम	The Asst. CIT Central Circle-I, Chandigarh
स्थायी लेखा सं. / PAN NO: AANCS1120M		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारित की ओर से / Assessee by : Shri Parikshit Aggarwal, C.A
Smt. Shruti Khandelwal, Advocate
राजस्व की ओर से / Revenue by : Shri. K. Mehboob Ali Khan, CIT DR
सुनवाई की तारीख / Date of Hearing : 21/08/2024
उद्घोषणा की तारीख / Date of Pronouncement : 06/11/2024

आदेश / Order

Per Sanjay Garg, Judicial Member :

All the above appeals have been preferred by respective assesses for different Assessment Years. Some of the appeals are barred by limitation of one day only. Considering the shortness of delay, the short delay of one day is hereby condoned.

2. Since the sole and common issue is involved in all the above appeals, hence these have been heard together and are being disposed off with this common order.

3. The common issue raised by the assessee in all the above appeals is relating to the levy of interest under section 234A, 234B and 234C of the Income Tax Act, 1961 by the AO by way of rectification order passed under section 154 of the Act.

4. Ld. Counsel for the Assessee has contended that non levy of interest under section 234A, 234B and 234C in the assessment order does not constitute a mistake apparent on record, therefore the Assessing Officer was not justified in levying interest under section 234A, 234B and 234C of the Act by way of rectification order

passed under section 154 of the Act. The Ld. DR, however has stated that the issue is squarely covered against the assessee by the decision of the Hon'ble Supreme Court in the case of Karanvir Singh Gossal Vs. CIT and another (2012) 349 ITR 692 (SC) wherein, the Hon'ble Supreme Court while further relying upon the Five Judges Bench decision of the Hon'ble Supreme Court in the case of Anjum M.H. Ghaswala & Ors, (2001) 252 ITR 1 has held that the levy of interest under section 234A, 234B and 234C is mandatory in nature.

4.1 In view of aforesaid settled position of law, the Ld. AO was justified in invoking the provisions of Section 234A, 234B and 234C by way of rectification order passed under section 154 of the Act.

5. However both the Ld. Representatives of the parties have also been fair enough to admit that levy of interest under section 234A, 234B and 234C is consequential in nature i.e; the same is dependent upon the quantum additions made / sustained in the case of the assessee. The assessee by way of separate appeals for the Assessment Years under consideration have contested the validity of addition made, therefore, it is held if the additions are sustained then the consequential interest will be leviable, however if the additions stand deleted in the quantum appeals, the consequential interest under section 234A, 234B and 234C will also automatically stands deleted.

6. Subject to the above observations, all the above captioned appeals filed by the different assessees are hereby dismissed.

Order pronounced in the open Court on 06/11/2024

Sd/-

कृणवन्त सहाय
(KRINWANT SAHAY)
लेखा सदस्य/ ACCOUNTANT MEMBER
AG

Date: 06/11/2024

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

Sd/-

संजय गर्ग
(SANJAY GARG)
न्यायिक सदस्य / JUDICIAL MEMBER

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar