

आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, CHENNAI

माननीय श्री एबी टी. वर्की, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI ABY T. VARKEY, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.2144/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2020-21)

The Ramco Cements Limited Ramamandiram, Rajapalayam-626 117.	बनाम/ Vs.	ACIT Corporate Circle, Madurai.
स्थायी लेखा सं./जी आइ आर सं./PAN/TAN No. AABCM-8375-L		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	S/Shri S.Muralidhar & J.Prabhakar (FCAs)- Ld.ARs
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Nilay Baran Som(CIT) -Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	22-01-2025
घोषणा की तारीख / Date of Pronouncement	:	03-02-2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2020-21 arises out of final assessment order dated 18.07.2024 passed by Ld. Assessing Officer, (AO) u/s 143(3) r.w.s. 144C(13) r.w.s 144B of the Act pursuant to the directions of Ld. Dispute Resolution Panel-2, Bengaluru (DRP) u/s 144C(5) dated 26.06.2024.
2. In the first ground, the assessee is aggrieved by disallowance of leave encashment u/s 43B for Rs.367.94 Lacs as made by CPC while processing return of income u/s 143(1). The Ld. AR submitted that the

assessee has already preferred a separate appeal against the same and accordingly, this ground has been rendered infructuous. In ground No.3, the assessee is aggrieved by denial of deduction u/s 80G for Rs.1 Lacs. This ground has not been pressed due to smallness of the amount.

3. In the last ground, the assessee is aggrieved by disallowance of CSR expenditure for Rs.14.99 Crores. The Ld. AR drew attention to the computation of income to submit that this expenditure has already been disallowed by the assessee and Ld. AO has again added the same to the income of the assessee which amounts to double taxation. From Memo of income as placed on Page Nos. 4 & 5 of the paper-book, it could be seen that the assessee has already added back CSR expenditure of Rs.14.99 Crores which supports the aforesaid submission of Ld. AR. Considering the same, we direct Ld. AO to verify the same and delete the double disallowance.

4. The appeal stand partly allowed for statistical purposes.

Order pronounced on 3rd February, 2025

Sd/-
(ABY T. VARKEY)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated :03-02-2025
DS

आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT Madurai.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF