

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'G' BENCH
MUMBAI**

**BEFORE: SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER
&
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No. 3370/MUM/2024
(Assessment Year : 2010-11)**

Satidham Syntex Limited Office No. 406, Tandice-69, Govind Nagar, Kurla Rd Near Darpan Telephone Exchange Andheri East, Mumbai City, Mumbai-400059.	Vs.	The Assistant Commissioner of Income Tax Circle 5(3)(1), Room No. 573, 5 th Floor, Aayakar Bhavan, Maharishi Karve Road, Mumbai-400020.
PAN/GIR No.AAFCS6656N		
(Appellant)	..	(Respondent)

Assessee by	Shri. Rakesh Joshi
Revenue by	Shri. Dr. Kishore Dhule, Sr. DR
Date of Hearing	26/03/2025
Date of Pronouncement	28/03/2025

आदेश / O R D E R

PER VIKRAM SINGH YADAV (A.M):

This appeal has been preferred against the impugned order dated 30.04.2024 passed in Appeal no. CIT(A) 10, Mumbai/10432/2019-20 by the Ld. Commissioner of Income-tax(Appeals)/ National Faceless Appeal Centre (NFAC) [hereinafter referred to as the "CIT(A)"] u/s. 250 of the Income-

Tax Act, 1961 [hereinafter referred to as "Act"] for the Assessment year [A.Y.] 2010-11.

2. During the course of hearing, the Ld. AR submitted that the assessee has filed the appeal before the Ld. CIT(A) against the assessment order u/s. 143(3) r/w 254 of the Act dated 31.12.2019. It was submitted that the assessee in its appeal has raised the ground against the levy of interest u/s. 234 B of the Act which was not levied initially by the AO under the original assessment order passed u/s. 143(3) of the Act. It was submitted that from the persual of the impugned order passed by the Ld. CIT(A), it is evident that the Ld. CIT(A) has not adjudicated that ground of appeal and the appeal have been dismissed. It was accordingly submitted that the matter deserves to set aside to the file of Ld. CIT(A) to decide the ground of appeal so taken by the assessee against the levy of interest u/s. 234B of the Act.
3. The Ld. DR was heard who also fairly submitted that the ground of appeal so taken by the assessee has not been decided by Ld. CIT(A).
4. After hearing both the parties and considering the material available on record, the matter is set aside to the file of Ld. CIT(A) to decide the ground of appeal so taken by the assessee regarding levy of interest u/s. 234 B of the Act and decide as per law after providing reasonable opportunity to the assessee.

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

Order pronounced in open court on 28.03.2025.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Sd/-
(VIKRAM SINGH YADAV)
ACCOUNTANT MEMBER

Mumbai; Dated 28/03/2025
Anandi Nambi, *Steno*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai