

IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**1. आयकरअपील सं. / ITA No.428/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2014-15)**

&

**2. आयकरअपील सं. / ITA No.429/Agr/2024
(निर्धारणवर्ष / Assessment Years: 2015-16)**

Income-tax Officer Ward 2(2)(2), Firozabad.	बनाम/ Vs.	M/s Uma Glass Works 22, Industrial Estate, Firozabad.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AACFU-5061-D		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

&

**3. Cross Objection No.01/Agr/2025
(in ITA Nos. 428/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2014-15)**

&

**4. Cross Objection No.02/Agr/2025
(in ITA Nos. 429/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2015-16)**

M/s Uma Glass Works 22, Industrial Estate Firozabad.	बनाम/ Vs.	Income-tax Officer, Ward 2(2)(2), Firozabad.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AACFU-5061-D		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

Revenue By	:	Sh. Sukesh Kumar Jain – Ld. CIT-DR
Assessee By	:	Sh. Sahib P. Satsangee (CA) – Ld. AR

सुनवाईकीतारीख/Date of Hearing	:	21-02-2025
घोषणाकीतारीख /Date of Pronouncement	:	23-04-2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. The revenue is in further appeal before us for Assessment Years (AY) 2014-15 & 2015-16. The assessee has preferred cross-objections against the same. First, we take up revenue's appeal for AY 2014-15 which arises out of an order passed by learned Commissioner of Income Tax (Appeals), Kanpur-4 [CIT(A)] on 06-08-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 147 of the Act on 30-12-2017. The sole grievance of the revenue is deletion of addition of Rs.19.90 Crores as made by Ld. AO in the assessment order.

2. Upon perusal of para 6.19, it could be ascertained that Ld. CIT(A) has deleted impugned addition of stock, inter-alia, by relying upon the first appellate order for AY 2013-14. We find that first appellate order for AY 2013-14 was challenged by revenue which has been adjudicated by us in ITA No.151/Agr./2019 vide order dated 12-02-2025 as under: -

3. It next emerges during the course of hearing that learned CIT(A) has gone by the Assessing Officer's favourable remand report accepting the assessee's case on merits submitted in the lower appellate proceedings as the learned CIT(A) himself extracted the same at page 43 of the lower appellate discussion.

4. That being the case, we quote CIT vs. D. M. Purnesh (2020) 426 ITR 169 (Kar.)(HC) and Smt. B. Jayalakshmi Vs. ACIT (2018) 96 taxmann.com 486 (Mad.) to hold that the Revenue could hardly be held as an aggrieved party in such instance of the Assessing Officer's favourable remand report supporting the assessee's case. We accordingly conclude that the Revenue's instant appeal could not be accepted for the very precise reason the same stand rejected therefore.

5. Coming to the assessee's Cross Objection No. 65/Agr./2019 and Revenue's latter appeal ITA No.150/Agr./2019 both the learned representatives submit during the course of hearing that they do not need to be pressed since involving consolidated proceedings once we have confirmed the lower appellate findings subject to all just exceptions. Ordered accordingly.

6. These Revenue's "lead" appeal ITA No.151/Agr./2019 is dismissed. It's latter appeal ITA No.150/Agr./2019 and assessee's Cross Objection No. 65/Agr./2019 are dismissed as rendered infructuous in above terms. A copy of this common order be placed in the respective case files.

This being the case, we confirm the adjudication of Ld. CIT(A) for this year also. The assessee's cross-objection stands dismissed as infructuous.

3. It is admitted position that facts in AY 2015-16 are quite identical. Therefore, taking the same view, we confirm the impugned order for this year also. The assessee's cross-objection stands dismissed as infructuous.

4. Both the revenue's appeal stand dismissed. The assessee's cross-objections stand dismissed as infructuous.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(SATBEER SINGH GODARA)
न्यायिक सदस्य / JUDICIAL MEMBER

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

Dated: 23-04-2025

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

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

ASSISTANT REGISTRAR

ITAT AGRA