

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "D" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And  
Shri Makarand Vasant Mahadeokar, Accountant Member**

**ITA No: 1365/Ahd/2024  
Assessment Year: 2021-22**

Prasad Polyfab Plot No. 1601, Phase-2, B/H Juni Khodiyar Hotel, Chhatral, GIDC, Kalol, Gandhinagar-382329 Gujarat  <b>PAN: AAUFP2961P (Appellant)</b>	Vs	Income Tax Officer Gandinagar, Gandhinagar  <b>(Respondent)</b>
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**Assessee Represented: Shri S.N. Divatia, A.R. &  
Shri Samir Vora, A.R.**

**Revenue Represented: Shri Prateek Sharma, Sr.D.R.**

Date of hearing : 01-05-2025

Date of pronouncement : 02-05-2025

**आदेश/ORDER**

**PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-**

This appeal is filed by the Assessee as against the exparte appellate order dated 03.10.2024 passed by the Additional Commissioner of Income Tax (Appeals)-3, Chennai arising out of the intimation passed under section 143(1) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2021-22.

2. The registry has noted that there is a delay of 75 days in filing the above appeal. It is explained that the assessee by mistake filed an appeal before ITAT Chennai Bench which was dismissed on 12-06-2024. Thereafter the present appeal was filed by the assessee on 12-07-2024. Hence there is no delay in filing the above appeal.

3. The Grounds of Appeal filed by the assessee are as follows:

1. Wrongly addition made by the Assessing Officer for SGST Refund of Rs. 1,40,00,879/-

2. PF and ESI Contribution Late Payment in certain cases Rs. 1,10,830/-.

4. Ld. Counsel for the assessee fairly submitted that second ground raised by the assessee is against the assessee by Hon'ble Supreme Court Judgment in the case of Checkmate Services Pvt. Ltd. Vs. CIT reported in [2022] 143 taxmann.com 278 (SC), hence ground no. 2 is dismissed.

5. Regarding Ground No. 1 is concerned, Ld. Counsel submitted that the subsidy was received by the assessee company during the subsequent years and offered to tax in the subsequent years. Therefore in the interest of justice, the matter may be set aside to the file of Assessing Officer for verification and also produced the Ledger account before us.

6. Ld. Sr. D.R. appearing for the Revenue has no serious objection in setting aside the matter back to the file of A.O. for verification of this subsidy income in the next assessment year.

7. Recording the above submissions of both parties, the order passed by the Lower Authorities are here setaside with the direction to the Jurisdictional Assessing Officer to pass fresh assessment order by giving proper opportunity of hearing to the assessee. Needless to say, the assessee should file all necessary documents before Jurisdictional Assessing Officer for passing order on merits.

8. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 02-05-2025

**Sd/-**  
**(MAKARAND VASANT MAHADEOKAR)**  
**ACCOUNTANT MEMBER**  
**Ahmedabad : Dated 02/05/2025**

**Sd/-**  
**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद