

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**  
**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**  
**(THROUGH VIRTUAL HEARING)**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.218/CTK/2025  
(निर्धारण वर्ष / Assessment Year : 2017-2018)

<b>Dalmia Bharat Limited,</b> Dalmiapuram, Lalgudi Taluk, Palanganatham BO Palanganatham Tiruchirappalli, Tamil Nadu, India-621651	Vs	<b>ACIT, Rourkela Circle, Rourkela, Odisha</b>
PAN No. : <b>AABCO 8750 F</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Nitesh Agarwal, AR
राजस्व की ओर से / Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	03/02/2026
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	03/02/2026

**आदेश / O R D E R**

**Per George Mathan, JM:**

This is an appeal filed by the assessee against the order dated 24.01.2025 passed by Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2017-2018.

2. It was submitted by the Ld.AR that the assessee had raised an additional ground in regard to the issue of diversion of income pursuant to the scheme of amalgamation. It was submission that the Ld.CIT(A) has admitted the said additional ground in page 29 & 30 of the order of the Ld.CIT(A). It was submission that in para 2 the Ld.CIT(A) has admitted the additional ground and in para 3 he holds that the ground is allowed. However, the said ground no.3 which has been allowed by the Ld.CIT(A) is

in regard to the regular appeal of the assessee and not the additional ground. It was submission that the additional ground has not been adjudicate on merits at all. It was submission that the second issue is in regard to the TDS. The issue of TDS is linked to the issue of the diversion of income pursuant to the scheme of the amalgamation. The TDS credit has not been granted to the assessee in the computation though it was shown the in the earlier order's computation. It was submission that the issue may be restored to the file of the Ld.CIT(A) to give a finding on the two issues.

3. In reply, the Ld. CIT DR vehemently supported the order of the Ld.CIT(A).

4. We have considered the rival submissions. A perusal of the facts in the present case as also the order of the Ld.CIT(A) shows that the additional ground which has been raised by the assessee has not been adjudicated with a speaking order. Similarly, the issue of the TDS had also not been specifically adjudicated but has only been set aside to the AO. In these circumstances, the issues in this appeal are restored to the file of the Ld.CIT(A) for passing a speaking order. If the Ld.CIT(A) desires to get a computation to be redone by the Ld.AO, then remand proceeding is available to the Ld.CIT(A) to call for the details from the AO. With these directions, the issues in this appeal are restored to the file of the Ld.CIT(A) for readjudication.

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

Order dictated and pronounced in the open court on 03/02/2026.

**Sd/-**  
**(LAXMI PRASAD SAHU)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**  
**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 03/02/2026

*Prakash Kumar Mishra, Sr.P.S.*

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

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

**(Assistant Registrar)**

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack