

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "A", चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH  
"A", CHANDIGARH

**HEARING THROUGH: PHYSICAL MODE**

**BEFORE: SHRI. LALIET KUMAR, JM &  
SHRI. KRINWANT SAHAY, AM**

**आयकर अपील सं. / ITA No. 517/Chd/ 2025**

निर्धारण वर्ष / Assessment Year : 2024-25

K C Overseas Pvt. Limited. SCO 80-81, 3 <sup>rd</sup> Floor, Sector 17-C, Chandigarh	बनाम	The ITO, Ward 3, Panchkula
स्थायी लेखा सं. / PAN NO: AAHCK9990R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh. T. N. Singla, CA

राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, Addl. CIT, Sr.DR

सुनवाई की तारीख/Date of Hearing : 10.02.2026

उदघोषणा की तारीख/Date of Pronouncement : 13.02.2026

**आदेश/Order**

**PER LALIET KUMAR, J.M:**

This appeal by the assessee is directed against the order of the Ld. Addl. / Joint Commissioner of Income Tax (Appeals)-6, Mumbai dt. 30.3.2025 for assessment year 2024-25.

2. The Assessee has raised following grounds of appeal:

1. *That the order passed by the Id. JCIT (A) is bad and against the provisions of law and facts.*

2. *That the Ld. JCIT (A) has wrongly upheld the high pitched assessment without verifying the details submitted during the appellate proceedings*
3. *That the Ld. JCIT (A) wrongly upheld the disallowance of the Income Tax paid amounting to Rs.49,00,216/-which was never claimed as expense by the appellant in its return of income.*
4. *That the Id. JCIT (A) has wrongly upheld the disallowance on account of Expense of "Interest on Income Tax" amounting to Rs.29,811/-again, which was already disallowed in the return.*
5. *That the Ld. JCIT (A) has wrongly upheld the addition of Rs.49,30,030/-on account of inconsistency in expenditure disallowed in the ITR and Form 3CA-CD without verifying the details submitted during appellate proceedings.*

3. The ld. AR, at the outset submitted that the CPC had made the adjustment / addition of income tax paid by the Assessee to the income of the Assessee even though it was not claimed as expenditure by the Assessee in the computation of income. For those purposes, he has drawn our attention to page 3 of the paper book. Further, it was submitted that in the profit and loss account the tax expenses forming part of the balance sheet has not been factored in while determining the profit and loss of the Assessee. The ld. AR has submitted that in the Audit Reprot, inadvertently it has been reported by the Auditor had mentioned that the amount of Rs. 49,00,216/- pertains to the

expenses of the income tax even though it was not claimed by the Assessee. Despite that the lower authorities had made the addition of the income tax expenses to the income of the Assessee. It was subtitled by the Id. AR that the matter may be remitted back to the file of the Assessing Officer for verification i.e. whether the Assessee had claimed expenses towards income tax in the return of income or not.

4. The Id. DR had no objection if the matter is sent to the file of the Assessing Officer for verification.

5. In the light of the above, the matter is remitted back to the file of the Assessing Officer with a direction to verify as to whether the Assessee has claimed the expense of income tax in the return of income or not while computing the profit and loss of the Assessee or not. This exercise shall be carried out by AO after following the due process of law and offering the opportunity of hearing to the Assessee. If the Assessing Officer on verification found that the Assessee has not claimed the expenses as deduction towards the payment of income tax in the return of income while computing the profit and loss account, then the addition made in the hands of the Assessee to the extent of the amount shall be deleted by the Assessing Officer.

6. With the above directions, the appeal of the Assessee is allowed for statistical purposes.

Order Pronounced in the open Court on 13. 02.2026.

SD/-

SD/-

**(KRINWANT SAHAY)**

**(LALIET KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

न्यायिक सदस्य /**JUDICIAL MEMBER**

**rkk**

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant  
Registrar