



IT(TP)A No.1155/Mum/2014
M/s Dimension Data India Limited
Assessment Years-2009-10

आयकर अपीलीय अधिकरण "के" न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"K" BENCH, MUMBAI

माननीय श्री विकास अवस्थी, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI VIKAS AWASTHY, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing through video conferencing mode)

आयकर अपील सं. / IT(TP)A No.1155/Mum/2014
(निर्धारण वर्ष / Assessment Year:2009-10)

Dimension Data India Limited Unit No.204-206, 2 nd Floor Trade Centre Building Kamala Mills Compound S.B. Marg, Lower Parel, Mumbai-400 013.	बनाम/ Vs.	Add. CIT Range No.551, 5 th Floor Aaykar Bhavan, M.K. Road Churchgate, Mumbai-400 020.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAACD-2145-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Vijay Mehta- Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Anand Mohan-Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	24/09/2020
घोषणाकीतारीख / Date of Pronouncement	:	17/12/2020

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member): -

1. Aforesaid appeal by assessee for Assessment Year (AY) 2009-10 contest certain additions/disallowances and certain Transfer Pricing (TP) adjustments made by Learned Assessing Officer (AO) in final assessment order dated 20/12/2013 passed u/s. 143(3) r.w.s. 144C (13) pursuant to the directions of Learned



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Dispute Resolution Panel-1, Mumbai [DRP] u/s 144C (5) dated 31/10/2013. The grounds raised by assessee read as under: -

GROUND NO 1: RELATING TO TRANSFER PRICING ADJUSTMENT OF RS. 58,31,458/- FOR TECHNICAL SUPPORT SERVICE RENDERED TO THE OVERSEAS ASSOCIATED ENTERPRISE:

Based on the facts and circumstances of the case and in law, the Additional Commissioner of Income Tax, Circle, Range -2(1), Mumbai (hereinafter referred to as the 'AO') grossly erred, in conformity with the directions of Hon'ble Dispute Resolution Panel ('DRP'), Mumbai under section 144C(13) of the Income Tax Act, 1961 ('the Act') in making transfer pricing adjustment of Rs.58,31,458/- in respect of technical support services rendered by appellant to its overseas associated enterprise ("AE"). The appellant humbly submits that no transfer pricing adjustment is warranted in its case and wishes to raise the following grounds of appeal, which are without prejudice to each other:

1.1 The Hon'ble DRP/ Ld. Transfer Pricing Officer ('TPO')/ Ld. AO erred in law and in facts by wrongly rejecting the systematic benchmarking analysis carried out by the appellant.

1.2 The Hon'ble DRP / Ld. TPO / Ld. AO erred in law by adding comparables without a proper search process merely because they were selected in the previous year, which tantamount to cherry picking of comparables.

1.3 The Hon'ble DRP / Ld. TPO / Ld. AO erred in law by rejecting comparable company viz Tutis Technologies Ltd. by giving reason of diminishing revenue without showing how diminishing revenue affects profitability.

1.4 Further, Hon'ble DRP/ Ld. TPO / Ld. AO erred grossly in both facts & in law in confirming the acceptance of Coral Hub Limited and Acropetal Technologies Limited as a comparable company despite the various pertinent points brought out by the appellant in support of rejecting the said comparables.

1.5 The Hon'ble DRP / Ld. TPO / Ld. AO erred in requiring the appellant to use latest year data for comparable companies when the transfer pricing regulations requires documentation to be contemporaneous.

1.6 The Hon'ble DRP / Ld. TPO / Ld. AO erred in rejecting the claim of the assessee as regards the working capital adjustment in margins of comparable companies.

1.7 The Hon'ble DRP / Ld. TPO / Ld. AO erred in not considering the fact that the appellant is a risk mitigated entity on account of it being a contract service providing entity to its associated enterprise.

1.8 The Hon'ble DRP factually erred in holding that the appellant bears a much bigger risk viz. single customer risk and also assumes risks such as manpower risk & price risk.

1.9 The Hon'ble DRP erred in stating that working capital adjustment and risk adjustment were claimed by the assessee for the first time before the DRP when in fact the assessee had before the Ld. TPO pleaded for working capital adjustment and risk adjustment.



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1.10 In addition to the above grounds, the appellant would like to make a fresh claim with respect to one of the comparables appearing in the final set of comparable companies viz. Cosmic Global Limited. The appellant submits that the said comparable is functionally dissimilar to appellant as it is mainly engaged in translation business in addition to medical transcription, consultancy and accounts BPO. The translation business is not comparable to appellant business and hence the said comparable has to be excluded.

1.11 The appellant wishes to inform that the Ld. AO has proposed a rectification of the said order u/s 154/155 vide a notice dated 03rd January, 2013. Based on the said rectification the TP adjustment will be revised to Rs.76,21,785/-. The appellant has not yet received the rectified order as on the date of filing of the appeal.

1.12 The appellant craves leave to add, alter, vary, omit, substitute or amend the above stated ground of appeal, at any time before or at, the time of hearing of the reference, so as to enable the learned collegium to decide this reference according to law.

GROUND NO 2: CONFIRMATION OF DISALLOWANCE U/S 14A READ WITH RULE 8D Rs. 3,55,141/-:

2.1 On the facts and circumstances of the case and in law, the learned AO has erred in making further addition under section 14A to the extent of Rs.3,55,141.

2.2 The Learned AO has erred in applying rule 8D without pointing out any defect in the correctness of disallowance u/s 14A offered by the Appellant having regard to the accounts of the appellant.

2.3 Without prejudice to the above ground, the AO has erred in incorrectly applying the provision of rule 8D without excluding the investments which earn partly taxable income and partly exempt income.

2.4 The DRP-1 erred in stating that the assessee has not provided the details of investment from which taxable income has generated.

2.5 In view of the above, the appellant respectfully prays that the additional disallowance of Rs.3,55,141/- made u/s. 14A r.w. rule 8D be deleted.

GROUND NO 3: ADDITION ON ACCOUNT OF TDS (CASS-ITS) Rs. 16,38,500/-:

3.1 On the facts and circumstances of the case and in law, the learned AO has erred in making the addition of Rs.16,38,500 on the ground that there are differences between the income reflected in ITS TDS statement and the income booked in the sales register.

3.2 The appellant submits that it has duly offered its entire income to tax as per the method of accounting followed by it and there is no reason for making any addition to the income on account of difference in income as reflected in ITS/AIR statement and income/receipt recorded in the party's ledger account.

3.3 The DRP-1 erred in stating that the appellant failed to give the reasons as to why it could not reconcile the difference. The DRP-1 also erred in not directing the AO to issue summons to the respective parties.

3.4 The appellant therefore prays Your Honour to direct the learned AO to delete the addition.

GROUND NO 4: SHORT GRANT OF TDS AMOUNTING TO Rs. 88,98,090/-:



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4.1 On the facts and circumstances of the case and in law, the learned AO has erred in granting credit for TDS of Rs. 15,32,97,693/- against Rs.16,21,95,783/- as claimed in the return of income filed & by the appellant.

4.2 The appellant officer while passing the order under Section 143(3) r.w.s 144C (13) has granted the TDS credit only to the extent of Rs. 15,32,97,693/- without assigning any reason.

4.3 The appellant has claimed the credit of the TDS on the basis of the TDS certificate received by the appellant during the year under assessment.

4.4 The appellant therefore prays your honor to direct the AO to grant credit for TDS at Rs.16,21,95,783/-.

GROUND NO 5: INCORRECT LEVY OF INTEREST U/S 234B OF Rs. 9,07,609/-:

5.1 On the facts and circumstances of the case and in law, the learned AO has erred in levying interest under section 234B of the Income Tax Act, 1961 of Rs.9,07,609/-

5.2 The learned AO has ignored the fact that after considering the advance tax amounting to Rs.14,05,00,000/- and credit for TDS amounting to Rs.15,32,97,693/-, the appellant is in a refund position. Since there is no tax liability, the question of levying interest u/s 234B does not arise.

5.3 The learned AO has inadvertently and erroneously levied interest u/s 234B to nullify the refund amount.

5.4 The appellant therefore prays to Your Honor to direct the AO to delete the levy of interest u/s 234B amounting to Rs.9,07,609/-

GROUND NO 6: INTEREST UNDER SECTION 244A:

6.1 The learned AO erred in not granting interest under section 244A of the Act.

6.2 The appellant prays Your Honor that the appellant be granted interest under section 244A of the Act.

GROUND 7: PENALTY PROCEEDINGS

The Hon'ble DRP / Ld. TPO / Ld. AO erred in law and in initiating penalty proceedings under section 271(1)(c) of the Act.

The assessee has also raised an additional ground vide petition dated 29/01/2020 in which it has pleaded for inclusion of an entity namely *M/s Allsec Technologies Limited* in the final list of comparables. The same shall be taken up while adjudicating Transfer Pricing Adjustments.

2. The Learned Authorized Representative for Assessee (AR), Shri Vijay Mehta, contested Transfer Pricing Adjustment as confirmed in the final assessment order specifically by pressing ground nos. 1.4 & 1.10. In other words, Ld. AR restricted his



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argument to the extent of inclusion / exclusion of three comparable entities viz. (i) M/s Coral Hub Limited; (ii) M/s Acropetal Technologies Limited; (iii) M/s Cosmic Global Limited. In support of inclusion / exclusion of these entities, reliance has been placed on various decisions rendered in the case of similarly placed assessee. The copies of the same have been placed on record. We have duly considered the same.

The Ld. AR advanced arguments with respect to Corporate Tax Grounds also. The Ld. Departmental Representative, Shri Anand Mohan, on the other hand, controverted the arguments taken by Id. AR and pleaded for confirmation of additions / adjustments made in final assessment order. The written submissions were filed in due course of hearing which has duly been considered. Reliance has similarly been placed on certain decisions in support of revenue's arguments.

3. We have duly considered the rival submissions, oral as well as written and perused relevant material on record. After careful consideration of the same, our adjudication to the subject matter of appeal would be as given in succeeding paragraphs.

A. Transfer Pricing Grounds

4.1 The assessee being resident corporate assessee is stated to be engaged in designing, developing, marketing & servicing of data communication & network systems. A final assessment order was passed for the year under consideration u/s 143(3) r.w.s. 144C (13) of the Act on 20/12/2013 wherein the income was determined at



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Rs.7986.46 Lacs after certain additions / adjustments as against returned income of Rs.7906.69 Lacs filed by the assessee on 30/09/2009. One of the adjustments was Transfer Pricing Adjustments of Rs.58.31 Lacs u/s 92CA as proposed by Ld. Transfer Pricing Officer-1(10), Mumbai (TPO) in its order u/s 92CA (4). The directions of Ld. DRP have provided partial relief to the assessee against which the assessee is in further appeal before us.

4.2 The assessee carried out certain international transactions with its Associated Enterprises (AE) which were subject matter of determination of Arm's Length Price (ALP) before Ld. TPO vide reference u/s 92CA (1). The Ld. TPO noted that the assessee was part of Datacraft Group, being subsidiary of Datacraft Asia Ltd., Singapore. The group was dealer of CISCO networking products and the assessee was engaged in trading of networking products and providing services such as training, maintenance installation, consultancy, facility management, outsourcing and systems integration in the area of information communication systems and computer networking and computer hardware and software. The assessee's activities were classified as IT services provider (ITES).

4.3 It transpired that the assessee, through its Global Service Centre (GSC), provided technical and related support services to the customers of the overseas AE and raised bills for such services on overseas AE. It is undisputed position that the assessee was remunerated at cost plus mark-up of 10%. However, it has offered additional mark-up of 5% in its computation of income. In nutshell,



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the assessee has offered aggregate margin of 15% against these services which are stated to be in the nature of call centre services.

4.4 In its TP study report (TPSR), the assessee benchmarked this transaction using Transactional Net Margin Method (TNMM) as the Most Appropriate Method (MAM) using Profit Level Indicator (PLI) as operating profit / cost (OP/Cost) and the assessee being the tested part. In its TPSR, the assessee pitied its margin of 15% against mean margin of 7.62% as reflected by 20 comparable entities and therefore, no further adjustment were proposed while filing its return of income. While doing so, the assessee had applied certain filters. However, during the course of proceedings before Ld. TPO, it was directed to apply other filters which were used in AY 2008-09. These filters were with respect to service income / export income / related party transactions and entities having different financial years. Applying new filters, the assessee arrived at a set of 7 comparable entities with mean margin of 15.90% which were again shown to be in safe harbour zone and therefore, no further adjustments were proposed. This list included 2 entities viz. M/s Cosmic Global Limited as well as M/s Coral Hub Limited (earlier known as M/s Vishal Information Technologies Ltd.) which are the entities under dispute before us.

4.5 With a view to broaden the search criteria, Ld. TPO directed the assessee to include 5 more entities, one of which was M/s Acropetal Technologies Limited. This entity is also subject matter of dispute before us. The assessee opposed inclusion of 3 entities



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including this entity as proposed by Ld. TPO and arrived at mean margin of 15.01% which was also shown to be within permissible range. The exclusion of M/s Acropetal Technologies Ltd. was sought on the ground of abnormal operational circumstances since it had low employee cost which was abnormal for ITES entity.

4.6 However, Ld. TPO chose to accept 5 entities in final set, the mean margin of which came to 31.90%. All the three entities, as disputed before us, form part of this list. Finally, applying the ALP rate of 31.90%, Ld. TPO worked out arm's length price of the services at Rs.784.53 Lacs as against Rs.654.27 Lacs as reflected by the assessee and worked out differential of Rs.130.25 Lacs. After adjusting the *suo-moto* adjustment of 5% as offered by the assessee in its computation of income, net TP adjustment thus proposed came to Rs.97.03 Lacs. The said adjustment was incorporated in the draft assessment order dated 08/03/2013 which was subject matter of assessee's objections before Ld. Dispute Resolution Panel (DRP).

4.7 The assessee's plea to exclude M/s Acropetal Technologies Ltd. was rejected by Ld. DRP but Ld.AO was directed to apply correct PLI of this entity. The plea to exclude M/s Coral Hub Limited (earlier known as M/s Vishal Information Technologies Ltd.) was assailed on the ground of outsourcing business model and low employee cost but the same was rejected. The last entity i.e. M/s Cosmic Global Limited was not contested by the assessee before Ld. DRP. The directions of Ld. DRP reduced the TP adjustment to



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Rs.58.31 Lacs which were incorporated in the final assessment order dated 20/12/2013. However, this order has subsequently been revised on 11/02/2014 wherein additional TP adjustment of Rs.17.90 Lacs has been made to incorporate correct margins of M/s Acropetal Technologies Limited. Aggrieved, the assessee is in further appeal before us.

5. After careful consideration, our adjudication with respect to 3 comparable entities as argued before us would be as given in succeeding paragraphs.

(i) M/s Acropetal Technologies Limited;

The exclusion of this entity has been sought on the ground that this entity has low employee cost of 10.40% of the operating revenue in comparison to assessee's cost of 42.35% which would imply that this entity was not employing its own sources while rendering the services. Therefore, the entity could not be held to be a comparable entity. It has also been submitted that this company has established a wholly owned subsidiary company in Dubai which has contributed to its higher turnover and higher profitability. Further this entity has made strategic investments in another entity and therefore, it could not be held to be a comparable entity.

Upon perusal of financials of this entity as placed on record, we find that out of sales turnover of Rs.89.30 Crores, a substantial amount of Rs.42.90 Crores has been spent on onsite development charges. Further, this entity is engaged in development of computer software as well as deal in software product. The same is evident from the



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fact that it has closing inventories of Rs.1.86 Crores. So far as the segmental results are concerned, it has earned revenue of Rs.32.14 Crores from engineering design services whereas the balance Rs.57.1 Crores have been earned from IT services. The expenditure under the two segments has been allocated as approx. 58% of the segmental revenue. Similar is the basis of allocation in immediately preceding year. Therefore, the segmental results could not be relied upon. After due consideration of all these factors, we are of the opinion that this entity is not purely in the field of rendering ITES services. Its segmental results could not be relied upon which is evident from its financial statements. Therefore, it would not be a good comparable for the assessee. We direct for exclusion of this entity.

We find that the coordinate bench of this Tribunal in assessee's own case for AY 2008-09, ITA No.7725/Mum/2012 order dated 27/07/2020 has taken similar view and directed for exclusion of this entity. Similar is our view. We direct for exclusion of this entity.

(ii) M/s Coral Hub Limited (earlier known as Vishal Information Technologies Limited)

Before Ld. DRP, this entity was objected to on the similar ground of outsourcing business model and consequential employee cost. However, these arguments were rejected applying the analogy of M/s Acropetal Technologies Ltd.

The Ld. AR has submitted that this entity has outsourced its services to outside vendors as against the fact that the assessee



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has rendered the services itself. The business model being different, the two entities could not be compared with each other.

We find that the exclusion of this entity is covered by the decision of Hon'ble Bombay High Court in **Pr. CIT V/s PTC Software (I) Pvt. Ltd. (ITA No. 598 of 2016 dated 16/04/2018)** wherein the exclusion of this entity for AY 2009-10 has been upheld by Hon'ble Court on similar reasoning. This being the case, we direct for exclusion of this entity from the final set of comparables.

(iii) M/s Cosmic Global Limited

Apparently, this entity was not disputed by the assessee before Ld. DRP. However, the assessee seek exclusion of this entity in terms of decision of Special Bench of Tribunal **DCIT V/s Quark Systems Pvt. Ltd. (SB Chandigarh 22/10/2009) (38 SOT 307)**. The Ld. AR submitted that this entity has been excluded on account of functional dissimilarity in assessee's own case for AY 2008-09, ITA No.7725/Mum/2012 order dated 27/07/2020 which has followed the decision of Hon'ble Bombay High Court in **Pr. CIT V/s Aptara Technology P. Ltd.(303 CTR 805)**.

We find that similar facts exist during the year. No change in the business model of this comparable entity has been shown before us. Therefore, we direct for exclusion of this entity on the ground of functional dissimilarity.

Since we have directed for exclusion of these 3 entities, the finding with respect to last comparable entity as enumerated in additional



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ground of appeal has been rendered infructuous, as submitted by Ld. AR.

The Ld. AO / TPO is directed to re-compute the TP adjustment, if any, after excluding these 3 entities. The ground thus raised as well as argued before us stand allowed which makes other ground infructuous.

B. Corporate Tax Grounds

6. Ground No.2: Disallowance u/s 14A

6.1 The assessee earned exempt dividend income of Rs.215.27 Lacs and offered suo-moto disallowance of Rs.7.10 Lacs in its computation of income. The said disallowance was nothing but estimated disallowance of 60% salary of two employees who were stated to be overlooking the investment activities. However, it was observed by Ld. AO that the assessee debited expenditure of Rs.93.93 Crores under various sub-heads such as rent, rates & taxes, repairs, salaries, professional fees, telephone etc. and therefore the indirect expenditure disallowance was to be computed as per Rule 8D(2)(iii) being 0.5% of average investments held by the assessee during the year. The disallowance so computed worked out to be Rs.10.65 Lacs and after adjusting suo-moto disallowance of Rs.7.10 Lacs already offered by the assessee, the differential amount of Rs.3.55 Lacs was added to the income of the assessee while framing draft assessment order.

6.2 Before Ld. DRP, the assailed the same by submitting that Ld. AO did not show that the suo-moto disallowance as offered by the



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assessee was inadequate. However, Ld. DRP chose to uphold the stand of Ld. AO. Aggrieved, the assessee is under further appeal before us.

7. Upon due consideration, we find that Ld. AO has not faulted with the suo-moto disallowance made by the assessee. The assessee estimated the same @60% of salary of two employees which were stated to be engaged in investment activity. However, Ld. AO did not demonstrate as to how the said disallowance was inadequate. We find that it was incumbent for Ld. AO to record a satisfaction as to why the disallowance offered by the assessee was not sufficient and this said satisfaction was to be arrived at having regard to assessee's books of accounts. The recording of the said satisfaction was *sine qua non* before proceeding to apply Rule 8D. Although there is no particular format or manner in which the satisfaction was to be recorded but at least the same should have been discernible from the order of Ld. AO. We find that there is no discussion whatsoever as to sufficiency or insufficiency of suo-moto disallowance offered by the assessee. No fault has been pointed out in assessee's methodology of arriving at the said disallowance. The application of Rule 8D was not mechanical. Therefore, the additional disallowance as made by Ld. AO in terms of Rule 8D was to be rejected rather the assessee's suo-moto disallowance was to be accepted. By deleting the same, we allow this ground of appeal.



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8. Ground No.3: Addition on account of TDS for Rs.16,38,500/-

8.1 It so transpired that the assessee claimed TDS credit of Rs.1621.95 Lacs against receipts of Rs.190.99 Crores. The assessee was directed to reconcile the TDS so deducted with data contained in Form 26AS / TDS statements. After going through reconciliation statement filed by the assessee, it was noted that the assessee could not reconcile receipts to the tune of Rs.16.38 Lacs. Since the assessee, in the opinion of Ld.AO, could not offer satisfactory explanation or documentary evidences against non-reconciled items, the same was to be treated as unexplained income. Therefore, the same was added to the income of the assessee. The Ld. DRP confirmed the addition so made by observing that the income certainly accrued to the assessee though the same may not have been received. Aggrieved, the assessee is in further appeal before us.

8.2 The Ld. AR took us through reconciliation statement for the submission that despite best efforts, out of the total amount of Rs.186.73 Crores as reflected in ITS, the assessee was able to reconcile the amount of Rs.186.56 Crores which is approx. 99.96% reconciliation. Our attention has further been drawn to the fact that the assessee has reported income of more than Rs.335 Crores which far exceeds the income of Rs.186 Crores reported in TDS data. The Ld. AR submitted that the amounts may vary due to timing differences, difference in accounting methodology adopted



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by deductor & deductee and in view of the treatment of component of service tax in the books of accounts.

9. Upon perusal of reconciliation statement, we find that petty differences have arisen in the account of various deductor. The unreconciled amount varies from as low as Rs.20/- to as high as Rs.6,72,400/-. However, as rightly pleaded by Ld. AR, the unreconciled amount could not be treated as unexplained income, keeping in view the fact that the assessee had reflected receipts far in excess of what was shown by the deductor in TDS data. Therefore, we accept the arguments raised by Ld. AR and delete this difference from the income of the assessee. This ground stand allowed.

10. Ground No. 4: Short Grant of TDS for Rs.88,98,090/-

In this ground, the assessee is aggrieved by the fact that though it claimed TDS credit of Rs.1621.95 Lacs in the computation of income, however, it has been granted credit of only Rs.1532.97 Lacs. The same being matter of record & reconciliation, we direct Ld. AO to grant due TDS credit to the assessee as per law. This ground stand allowed for statistical purposes.

11. Other Grounds

Ground No. 5 contests levy of interest u/s 234B. The interest, being consequential and mandatory in nature, would not require any specific adjudication on our part. The Ld. AO is directed to re-compute assessee's income and levy interest as per law. In Ground No.6, the assessee prays for grant of interest u/s 244A. For the



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same, it would suffice on our part to direct Ld. AO to grant the interest in accordance with law. Ground No. 7 contest initiation of penalty proceedings u/s 271(1)(c), which is premature in nature.

Conclusion

12. The appeal stands partly allowed in terms of our above order.

Order pronounced on 17th December, 2020

Sd/-

(Vikas Awasthy)

न्यायिकसदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखासदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 17/12/2020

Sr.PS:-Jaisy Varghese

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायकपंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.