

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD ' SMC' BENCH : Hyderabad**

(Through Video Conference)

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER

**ITA No. 760/Hyd./2020
Assessment Year: 2013-14**

Shri Anil Goyal
Hyderabad

vs.

ITO, Ward 13(5)
Hyderabad

[PAN: AADPG4992Q]

(Appellant)

(Respondent)

For Assessee: Shri Kumar Pal Jain, AR

For Revenue: Smt. N. Esther, D.R.

Date of Hearing : 25/03/2021

Date of Pronouncement : 30/03/2021

ORDER

This assessee's appeal arises against the Commissioner of Income Tax (Appeals)-4 [CIT(A)] Hyderabad's order for A.Y. 2013-14 dated 14.08.2020 passed in case no.10118/2019-20 in proceedings u/s 154(8) of the Income Tax Act, 1961 [in short 'the Act'].

Heard both the parties. Case file perused.

2. It transpires at the outset that the assessee's sole substantive grievance canvassed in the instant appeal challenges correctness of both the lower authorities' action declining his rectification application on the ground of double assessment of his salary income derived from Air Force services that does not amount to an apparent error u/s 154 of the Act. A perusal of the instant case file prima facie suggests that this issue of double assessment of the income from salary indeed forms subject matter of rectification is

nothing else but appropriate computation only so as to determine correct taxable income of an assessee. I also quote hon'ble apex court's landmark decision T.S. Balram vs. Volkart Brothers (1971) 82 ITR 50 (SC) defining the contours of sec.154 jurisdiction that purpose thereof is to undo any patent error only. Faced with this situation, I deem it fit and proper to restore assessee's impugned grievance to the file of Assessing Officer for his necessary reconciliation as per law. Ordered accordingly.

This assessee's appeal is allowed for statistical purposes.

Order pronounced in Open Court on 30/03/2021.

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER

Dated: 30th March, 2021

- *gmv*

Copy of Order forwarded to:

1. Shri Anil Goyal, 102, Daisy Block Serene County, Telecom Nagar, Gachibowli, Hyderabad, Telangana 500 032.
2. ITO, Ward 13(5), Hyderabad
3. ACIT, Range 13, Hyderabad
4. CIT(A)-4, Hyderabad.
5. Pr.CIT -4, Hyderabad
- 6 D.R. ITAT Hyderabad
7. Guard File