

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. SANDEEP GOSAIN, JUDICIAL MEMBER
(THROUGH VIDEO CONFERENCING)**

ITA No.642/Del/2018
Assessment Year: 2006-07

New Vision Net to Home (P) Ltd, 1905, Upper Corporation Bank, Chandni Chowk, New Delhi-110006 PAN No.AABCN4688H	Vs	ITO Ward- 18 (2) New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	Sh.Virender Chauhan, CA
Respondent by	Sh. Ratan Singh, Sr. DR

Date of hearing:	15/12/2021
Date of Pronouncement:	15/12/2021

ORDER

PER N. K. BILLAIYA, AM:

This appeal filed by the assessee is preferred against the order of the CIT(A)-28, New Delhi dated 13.11.2017 for A.Y. 2006-07.

2. The grievance of the assessee read as under :-

1. That under the facts and circumstances of the case and in law, the learned CIT-A has grossly erred while confirming the

demand of Rs. 3,12,530/- on account of fringe benefit tax on the basis of income tax return filed for the assessment year 2006-07 by recording incorrect facts and making irrelevant observations. Therefore, the demand raised as such may be liable to be deleted.

2. That under the facts and circumstances of the case and in law the appellant denies the FBT liability to be assessed on a total expenses of Rs. 9,50,288/- and accordingly denies the liability to pay tax and interest demanded thereon. As such, the impugned orders may be liable to be quashed.

3. That the appellant, crave leave to amend, alter, add or delete any of the forgoing grounds of appeal.

3. The solitary grievance of the assessee show that the application u/s. 154 of the Act was rejected by AO. The assessee filed the return disclosing income of Rs.3,24,970/- by showing the value of fringe benefits of Rs.2,28,160/-. Under the head 'computation of fringe benefits and tax thereon' the assessee has mentioned the following details :-

1. Value of fringe benefits for first quarter	Rs. 1,56,385/-	
2. Value of fringe benefits for second quarter	Rs. 1,68,898/-	
3. Value of fringe benefits for third quarter	Rs. 2,68,137/-	
4. Value of fringe benefits for fourth quarter	Rs. 3,56,868/-	Rs. 9,50,288/-
5. Value of total fringe benefits (Sch. -17)	Rs. 2,28,160/-	

4. The assessee noticed the error in its computation of fringe benefits and moved a rectification application which was denied by the AO who was of the opinion that the online filed ITR cannot be rectified u/s.154.

5. We have carefully considered the grievance of the assessee. We are of the considered view that if any error has been tracked in filing the details of fringe benefits the same deserve rectification after due verification. Merely because the return was filed online would not allow the revenue to take the benefit of any factual error in the return so filed. In the interest of justice and fair play we restore the issue to the files of the AO. The AO is directed to verify the details and rectify the mistake, if any, as per provisions of the law.

6. In the result, the appeal filed by the assessee is allowed for statistical purpose.

7. Decision announced in the open court in the presence of both representatives on 15.12.2021.

Sd/-
(SANDEEP GOSAIN)
JUDICIAL MEMBER

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

NEHA

Date:-15.12.2021

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	15.12.2021
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for Pronouncement	
Date on which the fair order comes back to the Sr. PS/ PS	
Date on which the final order is uploaded on the website of ITAT	16.12.2021
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	