

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: **774/CHNY/2020**
निर्धारण वर्ष /Assessment Year: 2018-19

Benco Thermal Technologies
Pvt. Ltd.,
236 & 237, SIDCO Industrial
Estate,
Thirumudivakkam,
Chennai – 600 044.

The DCIT,
v. Corporate Ward 1(2),
Chennai.

PAN: AAACB 3044J

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by
प्रत्यर्थी की ओर से/Respondent by

: Shri H. Yeshwanthkumar, CA
: Shri G.Johnson, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 05.05.2022

घोषणा की तारीख/Date of Pronouncement

: 06.05.2022

आदेश /O R D E R

PER MAHAVIR SINGH, VP:

This appeal by the assessee is arising out of the order of Commissioner of Income Tax (Appeals)-1, Chennai in ITA No.76/CIT(A)/2019-20, order dated 28.08.2020. The return of income was processed and intimation u/s.143(1) of the Income Tax

Act, 1961 (hereinafter the 'Act') was issued by the DCIT, CPC, Bangalore for the assessment year 2018-19 dated 01.10.2019.

2. The only issue in this appeal of assessee is as regards to the order of CIT(A) confirming the intimation passed u/s.143(1) of the Act, by the DCIT, CPC for making adjustment of interest income of Rs.4,66,775/- which was doubly added. For this, assessee has raised various grounds which need not to be reproduced.

3. We have heard rival contentions and gone through facts and circumstances of the case. The Id.AR for the assessee took us through the intimation issued by the Department u/s.143(1) of the Act and the return of income filed. The Id.AR first of all took us through page 17 of the return of income, wherein other income i.e., interest income is disclosed at Rs.4,66,775/- and rent is disclosed as Rs.3,00,000/-. The Id.AR then took us through page 61 of the return of income, where 'income from other sources' i.e., interest income is disclosed at Rs.4,66,775/- but at page 45 of the return of income in the column house property, the assessee has wrongly disclosed as Rs.7,66,775/- including interest income of Rs.4,66,775/-. Hence, there is a clear cut double addition of interest twice, once under the 'income from other sources' and

second under the head 'income from house property'. We consider this is clearly a mistake of the assessee while filing the return of income and hence, we direct the AO to exclude this Rs.4,66,775/- from the head 'income from house property' and treat 'income from house property' at Rs.3,00,000/-. We direct the AO accordingly.

4. In the result, the appeal filed by the assessee is allowed.

Order pronounced in the court on 6th May, 2022 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)
लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)
उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 6th May, 2022

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |