

THE INCOME TAX APPELLATE TRIBUNAL
"SMC" Bench, Mumbai
Shri Shamim Yahya (AM)

I.T.A. No. 1768/Mum/2021 (A.Y. 2013-14)

Tulsi Enterprises Islam Building, 2 nd Floor 46 Veer Nariman Road Fort, Mumbai-400001. PAN : AAFT0702E (Appellant)	Vs.	ITO-20(3)(4) Room No. 616 Piramal Chambers Lalbaug, Parel Mumbai-400 012. (Respondent)
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Assessee by	Ms. Mrugakshi Joshi
Department by	Ms. Usha Gaikwad
Date of Hearing	26.04.2022
Date of Pronouncement	02.05.2022

ORDER

This appeal by the assessee is directed against the order of learned CIT(A) dated 19.8.2021 pertaining to A.Y. 2013-14.

2. The issue raised is relates to assessee's plea that learned CIT(A) has not granted proper opportunity. In another ground the assessee's plea is that enhancement of income of Rs. 11,64,341/-.

3. In this case in the assessment order the Assessing Officer noted that the assessee has shown income from business of warehousing of Rs. 6,31,483/- under section 44AD of the I.T. Act. The Assessing Officer found some mismatch in the 26AS where he noted that TDS amounting to Rs. 2,63,012/- which as per the Assessing Officer was not disclosed in the income, so he added the said sum.

4. Upon assessee's appeal NFAC proceeded to add the same. Furthermore it found that there was further some mismatch and made enhancement amounting to Rs. 11,64,341/.

5. Against this order the assessee has filed appeal before the ITAT.
6. I have heard both the parties and perused the records. Learned Counsel of the assessee submitted that in his order learned CIT(A) has noted that the assessee has not provided reconciliation of 26AS details. He reiterated that all the details have been submitted and NFAC (learned CIT(A) erred in not considering the same. He produced before me a paper book of and reconciliation said to have been given to the revenue authorities. In my considered opinion in the interest of justice will be served if the issue is remitted to the file of the Assessing Officer. The Assessing Officer shall examine the issue afresh in the light of the documents submitted by the assessee.
7. In the result, appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 02.05.2022.

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Mumbai; Dated : 02/05/2022

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

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