

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE
BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.12/PUN/2019
निर्धारण वर्ष / Assessment Year : 2014-15

M/s. Gensys Technologies Pvt. Ltd.,
4th Floor, "Dev giri", Plot No.14,
S.No.17/1B, Kothrud,
Pune - 411038

PAN: AACCG5346C

.....अपीलार्थी / Appellant

बनाम / V/s.

The Dy. Commissioner of Income Tax,
Circle 1(2), Pune

.....प्रत्यर्थी / Respondent

Assessee by : Mrs JR Chandekar
Revenue by : Shri S.P. Walimbe

सुनवाई की तारीख / Date of Hearing : 11-07-2022
घोषणा की तारीख / Date of Pronouncement : 12-07-2022

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of Ld. Commissioner of Income Tax (Appeals), Pune-1, dated 31.08.2017 for the assessment year 2014-15

2. At the outset, we find that there is delay of 428 days in filing the present appeal. The appellant has filed an affidavit stating that the delay in filing the present appeal had occurred, as the Director of the company AniruddhaMadhav Dike was busy in attending his parents suffering from

cancer since 2016 and as a result of which, he could not attend to the affairs of the company. Consequently, there was a delay of 428 days in filing the present appeal. The averments made in the affidavit were not controverted by the Revenue. We also find that in the preceding assessment years 2013-14 and 2012-13, similar delay was condoned by this Tribunal in ITA Nos.13 & 14/PUN/2019.

3. Briefly, the facts of the case are as under:

The appellant is a company incorporated under the provisions of The Companies Act, 1956. It is engaged in providing end to end design consultancy services and construction services, to Govt. and Pvt. Sector entities at national and International level. The return of income for the assessment year 2014-15 was filed on 29.11.2014 declaring total income of Rs.33,71,660/-. The assessment against the said return of income was completed by the Assessing Officer at Rs.82,11,890/-. While doing so, the Assessing Officer had made several additions which include the addition on account of difference in gross receipts shown in the Profit and Loss Account and as per Form No.26AS of Rs.45,64,165/-, with which we are concerned.

4. The brief background of the case is as under:

During the course of assessment proceedings, the Assessing Officer found discrepancies between the gross receipts shown as per the books of account and Form No.26AS. When the appellant was called upon to explain the discrepancies, the appellant had failed to reconcile the same.

Accordingly, the Assessing Officer had brought to tax a sum of Rs.45,64,165/-.

5. Being aggrieved by the addition, an appeal was preferred before the CIT(A). During the course of proceedings before the CIT(A), the appellant had filed statement of reconciliation which is extracted by the CIT(A) vide para 6 of the CIT(A)'s order. However, the CIT(A) was not satisfied with the reconciliation to the extent of Rs.12,60,953/-. However, the CIT(A) remanded the matter back to the file of Assessing Officer to examine the statement of reconciliation filed before him with a direction to restrict the amount of disallowance to the extent of unreconciled, after due verification. Being aggrieved by the order of CIT(A), the appellant is before us against the direction of CIT(A) affirming the disallowance of Rs.12,60,953/-. Even before us, the appellant had not filed any reconciliation. Accordingly, we do not find any reason to interfere with the orders of CIT(A). Hence, the appeal filed by the appellant stands dismissed.

6. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 13th July, 2022.

Sd/-
S.S.VISWANETHRA RAVI
JUDICIAL MEMBER

Sd/-
INTURI RAMA RAO
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 13th July, 2022
GCVSR

आदेश की प्रतिलिपि अद्येषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A), Pune-1;
4. The Pr.CIT-1, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "A" / DR 'A',
ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार / BY ORDER,

//सत्यापित प्रति// True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune