

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ
**IN THE INCOME TAX APPELLATE TRIBUNAL,
" C " BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
And
SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

आयकर अपील सं./ITA No. 1341/AHD/2017
निर्धारण वर्ष/Asstt. Year:2009-2010

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| I.T.O. Ward 3(2)(6), Ahmedabad | Vs. | Shri Altafhusen Mahemudul Hasan Siddiki, 6/D/1, Pursottam Estate, Nr. Cozy Hotel ranipur Patia, Sarkhej Road, Narol, Ahmedabad-382405. PAN: ARSPS3765P |
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| (Applicant) | | (Respondent) |
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| Revenue by | : | Shri V.K. Singh, Sr.D.R |
| Assessee by | : | Shri Tej Shah, A.R |

सुनवाई की तारीख / **Date of Hearing** : **28/07/2022**
घोषणा की तारीख / **Date of Pronouncement**: **12/08/2022**

आदेश / ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The captioned appeal has been filed at the instance of the Revenue against the order of the Learned Commissioner of Income (Appeals)-2, Ahmedabad dated 30/03/2017 arising in the matter of assessment order passed under s. 144 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2009-10.

2. The only issue raised by the assessee is that the Ld. CIT(A) erred in deleting the addition made by the AO for Rs. 1,93,09,502/- on account of mismatch in the income tax return in form 26AS vis-à-vis Audited Financial Statement. Thus the AO treated the same as undisclosed income and added to the total income of the assessee.

3. Aggrieved assessee preferred an appeal to the learned CIT-A who has deleted the addition made by the AO.

4. Being aggrieved by the order of the learned CIT-A the Revenue is in appeal before us.

5. Both the Ld. DR and the Ld. AR vehemently supported the order of the authorities below.

6. We have heard the rival contention of both the parties and perused the materials available on record. From the preceding discussion, we note that the Ld. CIT(A) has deleted the addition made by the AO after making the reference to the re-reconciliation statement filed by the assessee with respect to the freight income shown in the Financial Statement vis-à-vis in form 26AS.

6.1 At the time of hearing, a query was raised to the Id. Counsel for the assessee to draw our attention on the re-reconciliation statement before the Ld. CIT-A but Ld. AR failed to file the same. However, Id. AR requested before us to set-aside the issue to the file of the AO for a fresh adjudication and further assured to file the re-reconciliation statement before him.

6.2 On the other hand the Ld. DR raised no objection if the matter is set aside to the file of AO for fresh adjudication as per the provision of law.

6.3 In view of the above, in the interest justice and fair play we are inclined to give one more opportunity to the assessee to reconcile the difference of freight income as discussed above. Hence, the ground of appeal filed by the Revenue is allowed for statistical purposes.

7. In the result, the appeal filed by the revenue is **allowed for statistical purposes.**

Order pronounced in the Court on 12/08/2022 at Ahmedabad.

**Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER**

**Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER**

Ahmedabad; Dated 12/08/2022
Manish

(True Copy)