

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' B ' Bench, Hyderabad

Before Shri R.K. Panda, Accountant Member
AND
Shri Laliet Kumar, Judicial Member

ITA No.548/Hyd/2018		
Assessment Year: 2014-15		
Patna Bakhtiyarpur Tollway Ltd, Hyderabad PAN:AAF9577K	Vs.	Income Tax Officer Ward 16(2) Hyderabad
(Appellant)		(Respondent)
Assessee by:	Shri Satya Dinakar, CA	
Revenue by:	Shri B. Yadagiri, DR	
Date of hearing:	11/08/2022	
Date of pronouncement:	11/08/2022	

ORDER

Per R.K. Panda, A.M

This appeal filed by the assessee is directed against the order dated 20.12.2017 of the learned CIT (A)-4, Hyderabad relating to A.Y.2014-15.

2. This appeal was earlier decided by the Tribunal vide order dated 7.9.2021 in ITA Nos.2122, 547 & 548/Hyd/2018. Subsequently, vide M.A. Nos 56 & 57/Hyd/2022, order dated 7.6.2022 the Tribunal recalled the order for the A.Y 2014-15 for the limited purpose of adjudicating ground of appeal No.4 raised by the assessee. Therefore, this order is confined to adjudication

of ground of appeal No.4 raised by the assessee which reads as under:

“4. The learned CIT (A) ought to have deleted the addition of Rs.6,80,800/- which is duly accounted for in total bill amount of Rs.17,62,67,787/- as against receipt in Form 26AS of Rs.15,25,47,600/-“.

3. Facts of the case, in brief, are that in the order passed u/s 143(3) dated 22.12.2016, the Assessing Officer made an addition of Rs.6,80,800/- on the ground that an amount of Rs.6,80,800/- is reflected as per Form 26AS but not credited in the books of account. The assessee vide letter dated 22.12.2016 mentioned that the receipt to the extent of Rs.6,80,800/- as reflected in 26AS and TDS so credited is accounted for in the books of account. However, the Assessing Officer rejected the claim and made addition of Rs.6,80,800/-to the total income and brought to tax.

4. In appeal, the learned CIT (A) directed the Assessing Officer to reconcile the difference by giving an opportunity to the assessee.

4.1 According to the learned Counsel for the assessee, the Assessing Officer still today has not followed the direction of the learned CIT(A) by giving an opportunity to the assessee to reconcile the same.

5. After hearing both the sides and after perusal of the record, we direct the Assessing Officer to give an opportunity to the assessee to substantiate that the amount reflected in Form 26AS has in fact been reconciled in the books of account by

offering the same to tax. The Assessing Officer shall decide the issue as per fact and law. We hold and direct accordingly. The ground raised by the assessee is accordingly allowed for statistical purposes.

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

Order pronounced in the Open Court at the time of hearing.

Sd/- (LALIET KUMAR) JUDICIAL MEMBER	Sd/- (R.K. PANDA) ACCOUNTANT MEMBER
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Hyderabad, dated 11th August, 2022.

Vinodan/sps

Copy to:

S.No	Addresses
1	Patna Bhaktiyarpur Tollway Ltd C/o M/s. Anjaneyulu & Co. C.A. 30, Bhagyalakshmi Nagar, Gandhinagar, Hyderabad 500080
2	Income Tax Officer Ward 16(1) Hyderabad
3	CIT (A)- 4, Hyderabad
4	Pr. CIT-4, Hyderabad
5	DR, ITAT Hyderabad Benches
6	Guard File

By Order