

आयकर अपीलीय अधिकरण “ए” न्यायपीठ पुणे में ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, PUNE**

**BEFORE SHRI S.S.GODARA, JM  
AND SHRI DR. DIPAK P. RIPOTE, AM**

आयकर अपील सं. / **ITA No.560/PUN/2020**  
**निर्धारण वर्ष / Assessment Year : 2014-15**

M/s. Daetwyler Graphics India P.Ltd.,  
Gat No. 262, Lawale Road,  
Pirangut,  
Pune – 411 042

PAN : AAECD2811M

.....अपीलार्थी / Appellant

बनाम / V/s.

DCIT, Circle 1(2) Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri C.V.Deshpande  
Revenue by : Shri Arvind Desai

सुनवाई की तारीख / Date of Hearing : 23.06.2022  
घोषणा की तारीख / Date of Pronouncement : 29.08.2022

**आदेश / ORDER**

**PER S. S. GODARA, JM :**

1. This assessee's appeal for A.Y. 2014-15 is directed against the CIT(A)-1, Pune's order dated 18/08/2020 passed in case No. PN/CIT(A)1/DCIT Cir 1(2)/PN/873/2016-17 involving proceeding u/s. 143(3) of the Income Tax Act, 1961; in short "the Act".

Heard both the parties. Case file perused.

2. It emerges at the outset that the assessee's sole substantive grievance raised in the instant appeal challenges correctness of both the lower authorities action alleging it not to have declared receipts of Rs.10,56,710/- in the return of income filed in the impugned assessment year. Learned counsel states very fairly at the outset in light of assessee's additional ground of appeal that it had already included the forgoing sum as a part of turnover in the regular books of accounts and therefore, it amounts to double addition only.

3. The Revenue on the other hand submits that the instant sole issue of double addition can be better examined and verified by the Assessing Officer only.

4. We have given our thoughtful consideration to the forgoing rival stands and are of the view that the assessee's instant appeal more requires the Assessing Officer's afresh factual reconciliation and verification than our substantive adjudication regarding this issue of double addition amounting to Rs.10,56,710/- raised at the taxpayer's behest. We therefore restore the same back to the Assessing Officer for his appropriate adjudication and direct him to verify the forgoing double addition in consequential proceeding as per law within three effective opportunities of hearing. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the Open Court on this 29<sup>th</sup> day of August, 2022.

**Sd/-**

**(DR.DIPAK P.RIPOTE)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 29<sup>th</sup> August, 2022.

**Sd/-**

**(S.S. GODARA)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

Ashwini

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Pune.
4. The Pr.CIT-1, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File. आदेशानुसार / BY ORDER,  
// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

S.No.	Details	Date	Initials
1	Draft dictated on	23.06.2022	
2	Draft placed before author	29.08.2022	
3	Draft proposed & placed before the Second Member		
4	Draft discussed/approved by Second Member		
5	Approved Draft comes to the Sr. PS/PS		
6	Kept for pronouncement on		
7	Date of uploading of Order		
8	File sent to Bench Clerk		
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R.		
11	Date of Dispatch of order		