

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.738/PUN/2021
निर्धारण वर्ष / Assessment Year: 2017-18

Sanjay Dayal, 427, Sindh Co-op. Housing Society, Road No.4, Pune- 411007. PAN : AAQPD6890B	Vs.	ITO, Ward-2(1), Pune.
Appellant		Respondent

Assessee by : Shri Neelesh Khandelwal
Revenue by : Shri M. G. Jasnani

Date of hearing : 29.08.2022
Date of pronouncement : 30.08.2022

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), Delhi [‘the CIT(A), NFAC, Delhi’] dated 23.11.2021 for the assessment year 2017-18.

2. Briefly, the facts of the case are that the appellant is an individual deriving income under the head “Income from other sources”. The return of income for the assessment year 2017-18 was filed on 17.07.2017 disclosing total income of Rs.1,99,520/-.

The said return of income was processed vide Intimation dated 15.03.2019 passed u/s 143(3) of the Income Tax Act, 1961 ('the Act') making addition on account of discrepancy between the gross receipts shown in the return of income and Form No.26AS.

3. Being aggrieved by the said Intimation, an appeal was filed before the Id. CIT(A) by submitting that no addition on account of discrepancy between the gross receipts shown in the return of income and Form No.26AS is required to be made for the reason that the appellant had been offering the interest accrued on Government of India Bonds on accrual basis each year, during the period of assessment years 2011-12 to 2017-18, the appellant had offered income of Rs.28,35,926/- and the balance amount interest income of Rs.1,69,074/- was offered to tax during the year under consideration and no addition was required. However, the appeal came to be dismissed by the CIT(A), NFAC, Delhi on contrary assumption of facts that the addition was made by disallowing belated remittance of PF, ESI contribution.

4. Being aggrieved, the appellant is in appeal before us.

5. We heard the rival submissions and perused the material on record. The issue in appeal before the Id. CIT(A), NFCA, Delhi is with regard to the addition on account of discrepancy between the

gross receipts shown in the return of income and Form No.26AS. However, from perusal of the order passed by the Id. CIT(A), NFCA, Delhi, we find that he had considered altogether a different issue which does not form part of the subject-matter of appeal. Therefore, we remit the issue to the file of the Id. CIT(A), NFAC, Delhi with direction to decide the issue in appeal in accordance with law. Thus, the grounds of appeal raised by the assessee stands partly allowed for statistical purposes.

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

Order pronounced on this 30th day of August, 2022.

Sd/-
(S. S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 30th August, 2022.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), NFAC, Delhi.
4. The Pr. CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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