

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

Before Sh. C. N. Prasad, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 643/Del/2021 : Asstt. Year : 2016-17

Apac Developers Pvt. Ltd, C/o. Akhilesh Kumar, Adv, 206-07, Ansal Satyam, RDC, Ghaziabad	Vs	Pr. CIT-1, Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAHCA5732D		

**Assessee by : Shri Akhilesh Kumar, Adv
Shri Pushkar Pandey, Adv
Revenue by : Shri R. K. Gupta, CIT DR**

Date of Hearing: 14.09.2022	Date of Pronouncement: 22.09.2022
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

1. The present appeal has been filed by the Assessee against the order of the Id. Pr. CIT, Delhi-1 dated 28.03.2021.
2. The Assessee has raised the following grounds of appeal:-

- "1. *That, the order of learned Pr. Commissioner of Income Tax u/s 263 of the I.T. Act is bad in law and is against the facts and circumstances of the case.*
2. *That, Id. PCIT has erred in assuming the jurisdiction u/s 263 on the basis that Id. AO failed to conduct enquiries and verification on the issue, though detailed enquiries are conducted on*

the issue and additions have already been made, which are pending before Id. CIT(A).

3. *That, Id. PCIT erred on merits in directing to make an addition of Rs. 94,52,860 (2,61,23,620 - 1,66,70,760) which is only on a/c of a clerical mistake by not considering the correct figure of Rs. 1,37,38,732 instead of Rs. 2,61,23,620 as is erroneously mentioned by Id AO in reproducing the figures given by the assessee, which is apparent on the record and even duly explained before Id. PCIT.*
4. *That, Id PCIT erred in calculating a deficit of Rs. 94,52,860/- on the project of Royal Home Town which is disallowed though assessee himself has declared surplus of Rs. 29,32,028/-. As such after considering correct figure there is no loss to revenue."*

3. The appeal against the order u/s 263 has been heard at length in regard to arguments put forward by both the parties. Core issues narrows down to computational mistake in the order of the Ld. Pr. CIT with regard to work in progress and determination of percentage completion method following in respect of projects of Royal Home Town and Ellora Infratech.

4. The Id AR has succinctly brought out the fact that the correction of the computational mistake would result in a proposition that the order of the AO is not erroneous and prejudicial to the interest of revenue.

5. The Id DR is fairly agreed that there is a mistake in computation. Hence, keeping in view the facts on record and the arguments, we are of the considered opinion and hold that the Tribunal need not exercise the power and authority to an issue which is *prima facie* rectifiable by the Pr. CIT u/s 154 and hence, the file is being remanded back to the Ld. Pr. CIT for correction of the computational mistake.

Order Pronounced in the Open Court on 22/09/2022.

-Sd/-

(C. N. Prasad)
Judicial Member

Dated: 22/09/2022

Ajay Kumar Keot, Sr. PS
Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

-Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR