

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH,**  
**MUMBAI**

**BEFORE SHRI ABY T. VARKEY, JM AND SHRI M. BALAGANESH, AM**

आयकर अपील सं/ I.T.A. No. 2597/Mum/2022  
(निर्धारण वर्ष / Assessment Year: 2020-21)

Arya Financial and Investment Consultancy Services Pvt. Ltd. 801C Wing Godrej Coliseum Off Somaiya Hospital Road, Sion East, Mumbai-400022.	<b>बनाम/</b> Vs.	ITO, Ward-6(1)(1) M. K. Road, New Marine Lines, Mumbai-400020.
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACA9622P</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Assessee by:	Shri Hitesh Trivedi
Revenue by:	Shri Vaibhav Jain

सुनवाई की तारीख / Date of Hearing: 14/12/2022  
घोषणा की तारीख /Date of Pronouncement: 23/12/2022

**आदेश / ORDER**

**PER ABY T. VARKEY, JM:**

This is an appeal preferred by the assessee an individual against the order of the Ld. Commissioner of Income Tax (Appeals)/NFAC. Delhi dated 14.08.2022 for AY. 2020-21.

2. At the outset, the Ld. AR of the assessee brought to our notice that this is a peculiar case wherein the assessee had filed an appeal before the Ld. CIT(A)/NFAC against order/intimation passed by CPC, Bangalore u/s 143(1) of the Income Tax Act, 1961 (hereinafter "the Act").

3 The CPC vide intimation dated 23.12.2021 assessed total income of assessee at Rs.9,63,080/- whereas the assessee had returned an income to the tune of Rs.4,05,130/-. Against this intimation dated 23.12.2021, the assessee filed an appeal before the Ld. CIT(A)/NFAC on 19.01.2022; and when the appeal was pending before the Ld.



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CIT(A), the assessee simultaneously filed an application before AO for rectification of the mistake made by CPC in the intimation dated 23.12.2021, which was allowed by the AO. Thus, according to assessee there was no grievance left for the assessee, since the mistake in the intimation dated 23.12.2021 has been rectified by the AO. Even though this fact was brought to the notice of the Ld. CIT(A), he took a stand that since there was certain mistake while filing the return of income, the CPC was correct for making the addition of Rs.5,57,950/-. Therefore, he dismissed the appeal of the assessee. Be that as it may, we note that the assessee's grievance has been taken cognizance by the AO and the assessee has been given relief as submitted by Ld. AR before us. So without going into the merits of the case, we set aside the impugned order of the Ld. CIT(A) dated 14.08.2022 for AY. 2020-21 in the light of the action of AO in the rectification application filed u/s 154 of the Act; and taking into consideration the peculiar facts of the case, this action of ours will not be cited as a precedent since it was on the facts as noted (supra).

4. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on this 23/12/2022.

Sd/-

(M. BALAGANESH)  
ACCOUNTANT MEMBER

Sd/-

(ABY T. VARKEY)  
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 23/12/2022.  
*Vijay Pal Singh, (Sr. PS)*



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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

सत्यापित प्रति //True Copy//

**उप/सहायक पंजीकार /(Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai**