



॥ आयकर अपीलीय न्यायाधिकरण, पुणे “ए” न्यायपीठ, पुणे में ॥
IN THE INCOME TAX APPELLATE TRIBUNAL, PUNE “A” BENCH, PUNE
BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No. 639/PUN/2021

निर्धारण वर्ष / Assessment Year : 2017-18

Ajit Vasant Deshpande,

701, Aquila Life Style, Ramnagar Colony,

Bavdhan, Pune – 411 021

PAN :AMCPD9015G

..... अपीलार्थी / Appellant

बनाम / V/s.

Central Processing Centre, Bengaluru.

[ITO, Ward-2(3), Pune]

..... प्रत्यर्थी / Respondent

द्वारा / Appearances

Assessee by : Shri Suhas P Bora (For Dharan V Gandhi)

Revenue by : Shri Ramnath P. Murkunde

सुनवाई की तारीख / Date of conclusive Hearing : 01/12/2022

घोषणा की तारीख / Date of Pronouncement : 01/12/2022

आदेश / ORDER

PER G. D. PADMAHSHALI, AM;

The present appeal of the assessee for the assessment year [for short **“AY”**] 2017-18 is assailed against the first appellate order i.e. National Faceless Appeal Centre, Delhi [for short **“CIT(A) /NFAC”**] dt. 13/10/2021 passed u/s 250 of the Income-tax Act,1961 [for short **“the Act”**] which emanated out of assessment order dt.15/12/2019 passed u/s 143(1) of the Act by CPC, Bengaluru [for short **“AO”**] vide DIN CPC/1718/V2/1903605865.



2. The grounds of appeal raised for adjudication are;

“1. The Ld. CIT(A) erred in confirming the action of Ld.AO (CPC) of adding Rs. 10,24,962/- under income from other sources.

2. The Ld. CIT(A) erred in not giving the sufficient opportunity of being heard to the appellant.”

3. **Facts of the case borne out of the records are;**

3.1 The assessee is a resident individual for the year under consideration filed his return of income [for short **“ITR”**] on 01/07/2017 and revised on 30/03/2019 declaring total income of ₹5,71,150/- which was summarily processed determining total income at ₹15,96,110/- on account of inconsistency between income reported by the assessee and income reflected in Form No **26AS**.

3.2 The impugned addition of ₹10,24,962/- was challenged before the Ld. FAA with the contention that, all the income reflected in Form No **26AS** has been considered while computing the income and declared while filing ITR, however finding no force in the submission, the addition was confirmed for the reasons that, the assessee failed to incorporate the



income arising out of receipt of ₹15,94,480/-from ICICI Prudential Life whereupon a TDS u/s 194DA was apparently deducted and reflected in Form No **26AS**.

3.3 Aggrieved by the action of both the tax authorities below [for short "**TAB**"], the assessee brought up the matter before the Tribunal with the grounds of appeal laid hereinbefore at para 2, alleging insufficient opportunity accorded to prove his case.

4. During the course of physical hearing, the learned counsel for the assessee [for short "**AR**"] adverting to insufficiency of opportunity during the proceedings, has requested that, in the interest of justice, the case may be remanded back to the file of jurisdictional assessing officer to verify the claim of the assessee that, all the transactions reflected in Form No **26AS** indeed taken into consideration while computing the total income for the purpose of ITR. The learned departmental representative without controverting the facts of the case, favoured the request of the Ld. **AR** in remanding the file back for verification.



5. After hearing to rival contentions of both the parties; and subject to the provisions of rule 18 **ITAT, Rules, 1963** perused case records, and in all its fairness, without commenting on the merits of the case, we deem fit to remand the file back to the jurisdictional AO for a limited purpose to determine total income after considering the reconciliation of income reported with that of Form No **26AS** and after according reasonable opportunity to the assessee.

6. Resultantly, the appeal of the appellant assessee is ALLOWED FOR STATISTICAL PURPOSE in aforestated terms.

In terms of rule 34 of ITAT Rules, the order pronounced in the open court on this Thursday 01st day of December, 2022.

-S/d-

S. S. GODARA
JUDICIAL MEMBER

-S/d-

G. D. PADMAHALI
ACCOUNTANT MEMBER

पुणे/ PUNE ; दिनांक / Dated : 01st day of December, 2022.

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The NFAC, Delhi (India)
4. The Pr.CIT (CPC) Bengaluru (Ka-India)
5. विभागीय प्रतिनिधि, आयकर अपीलीय न्यायाधिकरण, पुणे "ए" बेंच/ DR, ITAT, Pune "A" Bench,
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / By Order,
वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय न्यायाधिकरण, पुणे / ITAT, Pune.