

आयकरअपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

**श्री दुव्वूरु आर एल रेड्डी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
BEFORE SHRI DUVVURU RL REDDY, HON'BLE JUDICIAL MEMBER &
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.606/Viz/2019
(निर्धारण वर्ष / Assessment Year : 2013-14)**

M/s Dinakar Sai Constructions
D.No.45-49-15/3, Sai Teja Residency
Abid Nagar, Akkayyapalem
Visakhapatnam
[PAN : AAGFD1213L]

Vs. Asst. Commissioner of
Income Tax
Central Circle-1
Visakhapatnam

अपीलार्थी की ओर से/ Appellant by
प्रत्यार्थी की ओर से / Respondent by

: Shri G.V.N.Hari, AR
: Shri O.N.Hari Prasada Rao, DR

सुनवाई की तारीख / Date of Hearing

: 01.12.2022

घोषणा की तारीख/Date of Pronouncement

: 16.02.2023

ORDER

Per Shri Duvvuru R.L.Reddy, Judicial Member :

This appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals) [CIT(A)]-3, Visakhapatnam in Appeal No.248/2017-18/CIT(A)-3/VSP/2019-20 dated 14.07.2019 for the Assessment Year (A.Y.) 2013-14.

2. At the outset, the Ld.AR submitted that the appeal was earlier disposed by the Hon'ble ITAT, Visakhapatnam Bench vide order dt.11.12.2019, in which there was a mistake in as much as Ground No.4

filed by the assessee was not adjudicated. Hence, the assessee preferred miscellaneous petition on 27.11.2020 vide MA No.10/Viz/2020 before the Tribunal, which was heard on 18.11.2022 and the Tribunal recalled the appeal for adjudication of Ground No.4. The assessee submitted that the addition of Rs.9,38,000/- made by the AO was initially sustained by the Ld.CIT(A) vide order dt.14.07.2019 in ITA No.248/2017-18/CIT(A)-3/VSP/2019-2020. However, the Ld.CIT(A) issued a corrigendum on 25.10.2019, in which the Ld.CIT(A) deleted the addition of Rs.9,38,000/- vide para 7.2 of the order at page No.4. Hence, the Ld.AR submitted that the grievance of the assessee stood redressed by the Ld..CIT(A), therefore, Ground No.4 raised by the assessee becomes infructuous and pleaded that the Ground No.4 raised in the appeal may kindly be treated as withdrawn for which the Ld.DR has not raised any objection.

3. We have heard the rival parties and perused the orders of the lower authorities. For the sake of clarity and convenience, Ground No.4 was adjudicated vide Corrigendum issued by the Ld.CIT(A) on 25.10.2019 is extracted below :

“Para 7.2. I have considered the assessment order and submissions of the appellant. As the appellant filed return of income u/s 44AD on deemed basis where maintenance of books of accounts is dispensed with, the addition made by the assessing officer is not warranted, therefore, the addition of Rs.9,38,000/- made by the Assessing Officer is hereby deleted.”

Keeping in view the corrigendum issued by the Ld.CIT(A) with regard to Ground No.4, and as pleaded by the Ld.AR for withdrawal of the ground, the Ground No.4 raised by the assessee is dismissed as withdrawn.

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

Order pronounced in the open court on 16th February, 2023.

Sd/-

(एस बालाकृष्णन)
(S.BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER न्यायिक सदस्य/JUDICIAL MEMBER

Dated : 16.02.2023

L.Rama, SPS

Sd/-

(दुव्वूरु आर.एल रेड्डी)
(DUVVURU RL REDDY)

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee- M/s Dinakar Sai Constructions, D.No.45-49-15/3, Sai Teja Residency, Abid Nagar, Akkayyapalem, Visakhapatnam
2. राजस्व/The Revenue - Asst. Commissioner of Income Tax, Central Circle-1 Visakhapatnam
3. प्रधान आयकर आयुक्त /The Principal Commissioner of Income Tax (Central), Visakhapatnam
4. आयकर आयुक्त (अपील)/The Commissioner of Income Tax (Appeals)-3, Visakhapatnam
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/ DR,ITAT, Visakhapatnam
- 6.गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam