

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.6266/Del/2019
Assessment Year: 2015-16

Ved Prakash Kathuria 11 DLF Industrial Estate Phase-2, Faridabad Haryana -121001 PAN No.AAJPK4643C (APPELLANT)	Vs	ACIT Circle-2 Faridabad (RESPONDENT)
---	-----------	--

Appellant by	Ms. Gunjan Jain, CA
Respondent by	Sh. Girish Kumar Kohli, Sr DR

Date of hearing:	15/03/2023
Date of Pronouncement:	15/03/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT(A), Faridabad dated 17.06.2019 pertaining to A.Y.2015-16.

2. The solitary grievance of the assessee is that the CIT(A) erred in ignoring the fact that the assessee has mistakenly filed return of income with interest on FDR amounting to Rs.942245/- instead of Rs.94,253/-.

3. Briefly stated the facts of the case are that the assessee filed its return of income on 28.12.2015 declaring income of

Rs.19046500/- after claiming deduction under chapter VI-A of the Act. On 28.12.2015 the assessee revised his return of income. The return was selected for scrutiny assessment and during the course of assessment proceedings the assessee submitted that due to clerical mistake interest on FDR of Rs.94,253/- has been shown as Rs.942245/- and in support furnished Form 26AS. This revised computation was not accepted by the AO who drew support from the decision of the Hon'ble Supreme Court in the case of Goetze (India) Ltd. Vs. CIT 284 ITR 323.

4. Assessee challenged the action of the AO before the CIT(A) but without any success.

5. Before us the Counsel for the assessee reiterated what has been stated before the lower authorities.

6. The DR relied upon the findings of the AO.

7. We have carefully considered the orders of the authorities below. The undisputed fact is that the clerical error in showing the interest income on FDR has been accepted by both the lower authorities but at the same time relying upon the decision of the Hon'ble Supreme Court (supra) the error was not rectified.

8. In the interest of the justice and fair play we restore this issue to the files of the AO. The AO is directed to verify from Form 26AS correct amount of interest on FDR and decide the issue afresh after taking the correct figure of interest on FDR as per Form 26 AS and after affording reasonable opportunity of being heard to the assessee.

9. In the result, the appeal is allowed for statistical purpose.

10. Decision announced in the open court on 15.03.2023.

Sd/-
[ANUBHAV SHARMA]
JUDICIAL MEMBER

Sd/-
[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Dated: 15.03.2023

Neha

Copy forwarded to:

1. Appellant
2. Respondent
3. CITi
4. CIT(A)
5. DR

Asst. Registrar
ITAT, New Delhi

Date of dictation	15.03.2023
Date on which the typed draft is placed before the dictating Member	16.03.2023
Date on which the typed draft is placed before the Other member	16.03.2023
Date on which the approved draft comes to the Sr.PS/PS	16.03.2023
Date on which the fair order is placed before the Dictating Member for Pronouncement	16.03.2023
Date on which the fair order comes back to the Sr. PS/ PS	16.03.2023
Date on which the final order is uploaded on the website of ITAT	16.03.2023
Date on which the file goes to the Bench Clerk	16.03.2023
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	