

आयकरअपीलीय अधिकरण, जयपुरन्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES,"SMC" JAIPUR

डा0 एस. सीतालक्ष्मी,न्यायिकसदस्य एवंश्रीराठोडकमलेशजयन्तभाई, लेखा सदस्य के समक्ष
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकरअपील सं./ITA No. 51 TO 54/JP/2023
निर्धारणवर्ष/AssessmentYear : 2014-15 TO 2017-18

Late Shri Shekhar Dhariwal Thru: L/h Smt. Nikita Dhariwal Dhariwal Bhawan, Shastri Market Kota	बनाम Vs.	ITO Ward – 2(2) Kota
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: ABLPD 4208 P		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assesseeby : Shri P.C. Parwal, CA
राजस्व की ओरसे / Revenue by: Mrs. Monisha Choudhary, Addl.CIT

सुनवाई की तारीख / Date of Hearing : 12/04/2023
उदघोषणा की तारीख / Date of Pronouncement: 02 /06/2023

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

These four appeals have been filed by the Assessee against four different orders of the ld. CIT(A) dated 28-12-2022, National Faceless Appeal Centre, Delhi [hereinafter referred to as (NFAC)] for the assessment years 2014-15 to 2017-18 respectively. The grounds of appeal raised by the assessee in respective appeals are as under:-

“1. The ld. CIT(A) has erred on facts and in law in upholding the issuance of notice u/s 148 and consequent order passed u/s 147 of the I.T. Act, 1961.

2. The ld. CIT(A) has erred on facts and in law in confirming the addition of Rs. 22 lacs in respect of rent of house property at 82, Rajeev Gandhi Nagar, Kota owned by assessee’s wife Smt. Nikita Dhariwal under the income from other sources by making various incorre4ct and irrelevant observations.

3. The lower authorities have erred on facts and in law in not considering the claim of deduction of Rs.1,23,367/- under Chapter VIA of IT Act.

4. The lower authorities have erred on facts and I law in not allowing the credit of TDS of Rs.90,148/- allowed in the processing of return / claimed in the return.”

ITA NO.52/JP/2023 – A.Y. 2015-16

“1. The ld. CIT(A) has erred on facts and in law in upholding the issuance of notice u/s 148 and consequent order passed u/s 147 of the I.T. Act, 1961.

2. The ld. CIT(A) has erred on facts and in law in confirming the addition of Rs. 25 lacs in respect of rent of house property at 82, Rajeev Gandhi Nagar, Kota owned by assessee’s wife Smt. Nikita Dhariwal under the income from other sources by making various incorrect and irrelevant observations.

3. The lower authorities have erred on facts and in law in not considering the claim of deduction of Rs.1,78,524/- under Chapter VIA of IT Act.

4. The lower authorities have erred on facts and I law in not allowing the credit of TDS of Rs.1,21,306`/- allowed in the processing of return / claimed in the return.”

“1. The ld. CIT(A) has erred on facts and in law in upholding the issuance of notice u/s 148 and consequent order passed u/s 147 of the I.T. Act, 1961.

2. The ld. CIT(A) has erred on facts and in law in confirming the addition of Rs. 30 lacs in respect of rent of house property at 82, Rajeev Gandhi Nagar, Kota owned by assessee’s wife Smt. Nikita Dhariwal under the income from other sources by making various incorre4ct and irrelevant observations.

3. The lower authorities have erred on facts and in law in not considering the claim of deduction of Rs.1,85,500/- under Chapter VIA of IT Act.

4. The lower authorities have erred on facts and I law in not allowing the credit of TDS of Rs.78,320/- allowed in the processing of return / claimed in the return.”

ITA NO.54/JP/2023 – A.Y. 2017-18

“1. The ld. CIT(A) has erred on facts and in law in upholding the issuance of notice u/s 148 and consequent order passed u/s 147 of the I.T. Act, 1961.

2. The ld. CIT(A) has erred on facts and in law in confirming the addition of Rs. 30 lacs in respect of rent of house property at 82, Rajeev Gandhi Nagar, Kota owned by assessee’s wife Smt. Nikita Dhariwal under the income from other sources by making various incorre4ct and irrelevant observations.

3. The lower authorities have erred on facts and in law in not considering the claim of deduction of Rs.1,78,340/- under Chapter VIA of IT Act.

4. The lower authorities have erred on facts and I law in not allowing the credit of TDS of Rs. 2,42,339/- allowed in the processing of return / claimed in the return.”

2.1 Besides the above mentioned grounds of appeal in respective assessment years (supra), the ld. AR of the assessee vide letter dated 03-03-2023 prayed for

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admission of additional evidence under Rule 29 of Income Tax (Appellate
Tribunal), 1963 which is reproduced as under:-

“With reference to above, it is to submit that in the above appeals legal heir of assess has challenged the addition made on account of rent of house property at 82, Rajeev Gandhi Nagar, Kota. This addition is made on the ground that no evidence is furnished that the said property is not owned by late Shri Shekhar Dhariwal but owned by Smt. Nikita Dhariwal.

In support of the fact that the property is owned by Smt. Nikita Dhariwal and not by Late Shri Shekhar Dhariwal, we are enclosing herewith at S.No. 8 to 10 of Paper Book, the allotment letter dated 15-12-2003 issued by UIT, Kota in name of Smt. Nikita Dhariwal, letters issued by UIT, Kota to Smt. Nikita Dhariwal giving approval for construction of building on the said land and lease deed dated 06-05-2005 executed by UIT, Kota for lease of plot in favour of Smt. Nikita Dhariwal. Further the bank statements of Smt Nikita Dhariwal showing cash deposit of rent in her bank account is also enclosed at S.No. 11 of paper book. These documents go to the root of the matter and, therefore, it is requested to kindly admit these evidences to impart substantial justice to the assessee.”

2.3 At the outset of the hearing, the Bench noted that these four appeals relate to common issues except change in the figure of amounts. Therefore, the Bench decided to dispose off these appeals through a common order. First of all, for the sake of convenience and brevity of the case, we take up the appeal of the assessee in ITA No.51/JP/2023 for the assessment year 2014-15 for adjudication.

3.1 In Ground No.1, the assessee is aggrieved that the ld. CIT(A) has erred on facts and in law in upholding the issuance of notice u/s 148 of the Act and consequently the order was passed u/s 147 of the Act. Further In Ground No. 2, the

assessee is aggrieved that the ld. CIT(A) has erred in confirming the addition of Rs. 30 lacs in respect of rent of house property at 82, Rajeev Gandhi Nagar, Kota owned by assessee's wife Smt. Nikita Dhariwal under the income from other sources by making various incorrect and irrelevant observations.

3.2 Brief facts of the case are that the assessee filed the return on 23.03.2015 declaring income of Rs.4,86,710/- after claiming deduction under Chapter VI-A **(PB 1)**. He expired on 02.02.2018 **(PB 30)**. The AO issued notice u/s 148 dt. 08.05.2020 **(PB 6-7)** in the name of assessee for the reason that during the search proceedings in case of M/s Allen Group, Kota, a survey action u/s 133A of IT Act, 1961 was carried out in case of M/s Kohinoor Hostel at 83, Rajeev Gandhi Nagar, Kota which was being run by Sh. Nirmal Kumar Agarwal. During survey proceedings statement of Sh. Nirmal Kumar Agarwal was recorded and he has stated that the owner of hostel premises is Sh. Shekhar Chand Dhariwal to whom rent of Rs.22 lacs was paid in cash. It is highly suspicious that Sh. Shekhar Chand Dhariwal would not have disclosed the cash rental income in regular books of accounts as the total income declared by the assessee is only Rs.6,10,075/-. Thus, income of the assessee to the extent of Rs.22 lacs has escaped assessment. Thereafter AO issued notices u/s 142(1) dt. 29.09.2020 & 26.07.2021 requiring the assessee to justify the rental income of Rs.22 lacs. As the assessee

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3.2 Being aggrieved by the order of the AO, the assessee carried the matter before the Id. CIT(A) wherein the Id. A/R of the assessee submitted that all the notices as well as draft assessment order were sent at the e-mail id of assessee. The same could not be responded as the assessee expired on 02.02.2018. Thus, initiation of proceedings and consequent assessment order passed u/s 147 r.w.s. 144 is illegal & bad in law. Further the owner of M/s Kohinoor Hostel situated at 82, Rajeev Gandhi Nagar, Kota is assessee's wife Smt. Nikita Dhariwal. For this purpose, copy of Adhikar Patra dt. 30.03.2013 (**PB 19-21**) executed between Smt. Nikita Dhariwal and Sh. Nirmal Kumar Agarwal was filed. The assessee has received rent on behalf of his wife Smt. Nikita Dhariwal in cash which has been deposited by him in her bank account. Smt. Nikita Dhariwal has declared the rental income of hostel in her return filed on 31.07.2014 (**PB 22-23**).

3.3 However, the Ld. CIT(A) confirmed the addition of Rs.22 lacs under the head "Income from other sources" by giving the following findings:-

'1. No documentary evidence in support of ownership of the said property in the name of Smt. Nikita Dhariwal was furnished. A notarized document dated 30.03.2013 titled 'Adhikar Patra' was furnished according to which the four storey building having 39 rooms was handed over to Shri Nirmal Agarwal, in the capacity of caretaker, to rent it out to students who came to avail coaching facilities with M/s Allen Coaching Institute; to collect the rent from them and issue rent receipt and maintain entire property including repairs, if any. The amount left after meeting all the expenses including maintenance and repair expenses would be handed over to the appellant's wife. It is noted that there is no

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documentary evidence supporting receipt of rental income by Smt. Nikita Dhariwal from the assessee or from Shri Nirmal Agarwal.

ii. The statement of four bank accounts of the appellant submitted during the appellate proceedings revealed no cash deposits during the year under consideration. Further statement of bank accounts held and operated by Smt. Nikita Dhariwal was not furnished which was required to ascertain receipt of entire rental income received, if any, by her from the assessee.

iii. It is found from the statement of computation of income of Smt. Nikita Dhariwal that only Rs.8,03,767/- was shown as rental income, after claiming deduction of interest on loan and rebate u/s 24 from the total rental income of Rs.14,59,212/-. However, no details of the property from which the rental income received was given. From this, it is evident that the lumpsum rental income of Rs.22,00,000/- paid by Sh. Nirmal Agarwal in cash was not disclosed even in the return filed by her.

The action of AO to tax entire amount of Rs.22,00,000/- as 'Income from other sources' is in order in view of the fact that 39 rooms were constructed exclusively for rental purposes and entire management of the property was looked after by Shri Nirmal Agarwal independently. 'Adhikar Patra' clearly mandates Shri Nirmal Agarwal to pay annual lumpsum rental income and the appellant was not involved in running the day to day affairs of the hostel.

It is also pertinent to mention the last concluding para of the Id. CIT(A) whereby he upheld the action of the AO as under:-

"14. To conclude, the claim of receipt of annual lumpsum rental income by Smt. Nikita Dhariwal is rejected on account of failure to produce any evidence in support of ownership of the property, no documentary evidence to show receipt of money from the assessee through banking channel or otherwise, and it is truthful disclosure in the return of income filed by Smt. Nikita Dhariwal. The lumpsum annual rental income received from the renting of property located at No. 82, Rajiv Gandhi Nagar, Kota is treated as 'income from other sources' in the hands of the assessee for the year under consideration on account of detailed reasons discussed in para 9 to 12, supra. Therefore, the action of the assessing officer to tax the annual lumpsum amount received in the hands of assessee as 'income from other sources' is upheld."

3.4 During the course of hearing, the Id. AR of the assessee prayed for quashing the order passed u/s 147 of the Act and deletion of addition with following submissions.

“1. There is no dispute as to the fact that assessee expired on .02.2018 whereas notice u/s 148 was issued on 08.05.2020 in the name of the deceased and not in the name of legal heir of deceased. It is a settled law that notice issued in the name of dead person is unenforceable in the eye of law. Though the death of assessee was not communicated by his legal heir but this fact was very well before the AO as the return of assessee for AY 2018-19 was digitally signed by assessee’s wife Smt. Nikita Dhariwal on 31.08.2018 in the capacity of assessee’s legal heir (**PB 5**). Otherwise also, fact that the AO was not aware or informed of the death of the assessee before issue of notice is irrelevant. In this connection reliance is placed on the following cases:-

ITO Vs. Durlabhbbhai Kanubhai Rajpara (2020) 270 Taxman 9 (SC) (Case laws compilation PB 1-4) :- Where High Court set aside reassessment proceedings on ground that no valid notice u/s 148 could be issued against a dead person, SLP filed against said order was to be dismissed.

Urmilaben Anirudhhasinhji Jadeja Vs. ITO (2020) 272 Taxman 481 (Guj.) (HC) (Case laws compilation PB 5-20):- Reopening notice u/s 148 against a dead person would be a nullity and proceedings pursuant to a reopening notice issued to a dead person could not be continued against legal representatives.

Chandreshbhai Jayantibhai Patel Vs. ITO (2019) 413 ITR 276 (Guj.) (HC) :-Where original assessee died and thereafter AO issued notice u/s 148 in his name to reopen assessment and petitioner being heir and legal representative of deceased raised an objection that assessee had already expired and therefore notice in his name was not valid, merely because petitioner had informed AO about death of assessee and asked him to drop proceedings, it could not be construed that petitioner had participated in proceedings and therefore, provisions of section 292B would not be attracted and notice u/s 148 was to be treated as invalid.

Jaydeepkumar Dhirajlal Thakkar Vs. ITO (2018) 401 ITR 302 (Guj.) (HC) (Case laws compilation PB 21-24):- Notice under sec. 148 issued in the name of T after more than four years of T’s death was a nullity. Fact that petitioner was legal heir of T was on record of assessment. On a plain reading of sec. 159 it is apparent that for the purpose of making an assessment (including an assessment, reassessment or recomputation under sec. 147) of the income of the deceased and for the purpose of levying any sum in the hands of the legal representative in accordance with the provisions of sub-sec. (1), any proceeding which could have been taken against the deceased if he had survived may be taken against the legal representative. Therefore, in light of the provisions of sec. 159, the proceedings are required to be initiated against a legal representative and not against the deceased. The impugned notice under sec. 148 is therefore, not in consonance with the provisions of sec. 159. Insofar as the provisions of sec. 292B are concerned, the same would not be applicable in the facts of the present case. As regards sec. 292BB, petitioner having raised objection to the very notice under sec. 148, same could not come to rescue of Department.

Late Bharti Harendra Modi Vs. ITO (2019) 266 Taxman 314 (Guj.) (HC), The head note of this decision is as under:-

Reassessment—Issuance of notice after assessee's death—Assessee had not filed her return of income u/s 139 and had not declared her total income—Revenue issued notice u/s 148—By the time notice was issued, assessee had passed away—Revenue submitted that if notice u/s 148 is issued to dead person instead of upon her legal representatives, same shall be valid as per Section 292B—Writ petition was filed by assessee's son—Held, in case of Chandreshbhai Jayantibhai Patel vs. Income-tax Officer [(2019) 101 taxmann.com 362 (Gujarat)], it was observed that notice u/s 148 is jurisdictional notice, and existence of valid notice u/s 148 is condition precedent for exercise of jurisdiction by AO to assess or reassess u/s 147—Notice issued u/s 148 against dead person is invalid, unless legal representative submits to jurisdiction of AO without raising any objection—Therefore, where legal representative does not waive his right to notice u/s 148, it cannot be said that notice issued against dead person is in conformity with or according to intent and purpose of Act which requires issuance of notice to assessee, whereupon AO assumes jurisdiction u/s 147 and consequently, provisions of section 292B would not be attracted—In view of provisions of section 159(2)(b), it is permissible for AO to issue fresh notice u/s 148 against legal representative, provided that same is not barred by limitation; he cannot continue proceedings based on an invalid notice issued u/s 148 to dead assessee—In present case, writ application succeeded—Notice issued by revenue u/s 148 were quashed”

Alamelu Veerappan Vs. ITO (2018) 169 DTR 434 (Mad) (HC) (Case laws compilation PB 25-30):-Notice issued in the name of dead person is unenforceable in the eye of law. This being the legal position, revenue is not justified in contending that they having no knowledge about the death of the assessee are entitled to plead that the notice is not defective. Impugned notice was issued on 30th March, 2017 in the name of deceased. On being intimated about his death, the Department sent the notice to his spouse to participate in the proceedings. This notice was issued well beyond the period of limitation which expired on 31st March, 2017. A notice issued beyond the period of limitation is a nullity, unenforceable in law and without jurisdiction. Merely because the Department was not intimated about the death of the assessee, that cannot by itself extend the period of limitation prescribed under the statute. Issue relating to limitation is not a curable defect for the revenue to invoke sec. 292B. Proceedings under sec. 159 can be invoked only if the proceedings have already been initiated when the assessee was alive and is permitted to be continued as against the legal heirs. Factual position in the instant case being otherwise, the provisions of sec. 159 have no application. Therefore, impugned notice is wholly without jurisdiction and cannot be enforced against the petitioner.

Rupa Shyamsundar Dhumatkar Vs. ACIT (2020) 420 ITR 256 (Bom.) (HC) (Case laws compilation PB 31-32):-As per settled law, notice for reopening of assessment against a dead person is invalid.

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Aemala Venkateswara Rao Vs. ITO (2019) 176 ITD 431 (Vish.) (Trib.):-

Subsequent to death of assessee, reassessment proceedings were initiated and notice u/s 148 was issued in name of dead person. In response to notice issued by AO, wife of deceased had intimated death of assessee. However, AO proceeded to complete assessment in name of legal heir without issuing notice u/s 148. It was held that proceedings were initiated against dead person after death of assessee, hence, notice issued on dead person could not make legal heirs binding unless a proper notice was issued on legal heirs. After death of assessee, proceedings must be initiated against legal heirs to treat legal heirs as deemed assessee. Any notice issued in name of a deceased person was invalid and could not be enforced in law.

Late Sh. Bhairu Prasad Vs. ITO ITA No.723/JP/2019 order dt. 23.07.2019 (Jaipur) (Trib.)(Case laws compilation PB 33-40) where relying on the decision of Madras High Court and Bombay High Court referred supra, assessment order passed by the AO in pursuance to notice u/s 148 issued on dead person was quashed.

In view of above, order passed u/s 147 is illegal & bad in law and the same be quashed.

2. On merits it is submitted that during the course of survey proceedings carried out in case of M/s Kohinoor Hostel situated at 82, Rajeev Gandhi Nagar, Kota, statement of Sh. Nirmal Kumar Agarwal who was running said hostel was recorded on 06.02.2017 where in reply to Q. No.3 he stated that rent of hostel was paid to Sh. Shekhar Dhariwal **(PB 14-16)**. Later on during post survey proceedings statement of Sh. Nirmal Kumar Agarwal was again recorded on 11.05.2017 where in reply to Q. No.10 he stated that owner of hostel is Smt. Nikita Dhariwal **(PB 17-18)**. This fact is also evident from the allotment letter dt. 15.12.2003 issued by UIT, Kota in name of Smt. Nikita Dhariwal **(PB 31-32)**, letters issued by UIT, Kota to Smt. Nikita Dhariwal giving approval for construction of building on the said land **(PB 33-34)** and lease deed dt. 06.05.2005 executed by UIT, Kota for lease of plot in favour of Smt. Nikita Dhariwal **(PB 35-37)**. Thus, when the owner of hostel is not assessee but assessee's wife Smt. Nikita Dhariwal, addition made in the hands of assessee is not correct.

3. It may be noted that in the bank statement of Smt. Nikita Dhariwal there is cash deposit of Rs.13,09,000/- **(PB 85-87)**. This cash deposit represents rental receipt. Smt. Nikita Dhariwal in her return has shown rent from 82, Rajeev Gandhi Nagar, Kota at Rs.14,59,212/- under the head income from house property **(PB 22-23)**. Sh. Nirmal Agarwal in his statement has stated that the property is owned by Smt. Nikita Dhariwal but the rent is paid by him to the assessee. This could not lead to an inference that the rental income is of assessee and not of Smt. Nikita Dhariwal. Therefore, the observation of Ld. CIT(A) that in the computation filed by Smt. Nikita Dhariwal no details of the property from which the rental income was received is given and that there is no documentary evidence supporting receipt of rental income by Smt. Nikita Dhariwal from the assessee or from Shri Nirmal Agarwal is factually incorrect.

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In view of above, when the property is owned by Smt. Nikita Dhariwal and the rental income is disclosed by her in the return of income, addition made in the hands of assessee is not sustainable both in law and on facts. Hence, the addition confirmed by Ld. CIT(A) be directed to be deleted.

3.5 On the other hand, the ld. DR supported the order of the ld. CIT(A).

3.6 We have heard both the parties and perused the materials available on record. The case of the assessee was reopened for assessment proceedings u/s 147 of the Act. It is also noted by the Department as per PAN details, the assessee is individual and in this case no return of income was filed for the year under consideration. A notice u/s 148 of the Act dated 20-03-2020 in the name of Shri Shekhar Dhariwal issued for the reason that during search proceedings in the case of M/s. Allen Group, Kota a survey action u/s 133A of the Act was carried out in the case of M/s. Kohinoon Hostel at 83, Rajeev Gandhi Nagar, Kota which was being run by Shri Nirmal Kumar Agarwal. During survey proceedings statement of Shri Nirmal Kumar Agarwal was recorded wherein he stated that the owner of hostel premises is Shri Shekhar Chand Dhariwal to whom rent of Rs.,25 lacs was paid in cash while Shri Shekahar Chand Agarwal had shown total income of Rs.52,61,203/- in the regular books of account and thus the income of the assessee to the extent of Rs.25 lacs had escaped assessment. Thereafter the AO issued notices u/s 142(1) dated 4-02-2021 and 26-07-2021 requiring the assessee to justify the rental income of Rs. 25 lacs for which the assessee failed to comply with these

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4.1 As regards the Ground No. 3 and 4 raised by the assessee in grounds of appeal (supra), the Bench noted that both these issues have not been raised by the assessee before the IdCIT(A) for which the assessee has filed the following submissions in both the issues as under:-

Ground No.3

The lower authorities have erred on facts and in law in not considering the claim of deduction of Rs.1,23,367/- under Chapter VIA of IT Act.

Facts & Submission:-

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The assessee claimed deduction under Chapter VIA at Rs.1,23,367/-. It comprises of deduction u/s 80C on account of LIC premium & education expenses of Rs.3,36,893/- but allowable at Rs.1 lacs, deduction u/s 80D on account of mediclaim of Rs.14,293/- and deduction u/s 80TTA on account of saving bank interest of Rs.9,074/-. From the gross total income of Rs.6,10,075/-, deduction under Chapter VIA was claimed at Rs.1,23,367/- and total income is declared at Rs.4,86,710/-. However, the AO has incorrectly taken the total income as per ITR at Rs.6,10,075/- instead of Rs.4,86,710/-. Assessee has also moved an application u/s 154 on 06.02.2023. Therefore, AO be directed to consider the claim of deduction u/s 80C, 80D & 80TTA and compute the total income correctly.

Ground No.4

The lower authorities have erred on facts and in law in not allowing the credit of TDS of Rs.90,148/- allowed in the processing of return/ claimed in the return.

Facts & Submission:-

The assessee has claimed credit of TDS of Rs.90,148/- in the return of income. Out of it refund of Rs.62,675/- was issued to the assessee. Thus, the net tax paid was Rs.30,360/-. The AO has not allowed the credit of TDS of Rs.90,148/- but has added the amount of refund already issued. Assessee has also moved an application u/s 154 on 06.02.2023 on this issue. Hence, AO be directed to allow the credit of TDS of Rs.90,148/-.

4.2 After hearing both the parties and perusing the materials available on record, the Bench feels since the main issue of rent receipt has been restored to the file of the AO for afresh consideration taking into consideration the evidences and to provide relief as per law, therefore, the AO is also directed to re-look into the Ground Nos. 3 and 4 for afresh consideration taking into consideration the evidences and allow relief as per law. Thus Ground No. 3 & 4 of the assessee are also allowed for statistical purposes.

5.1 As regards the appeals of the assessee in ITA No. 52, 53 & 54/JP/2023 for the assessment years 2015-16, 2016-17 and 2017-18, the Bench noted that the issue raised in the appeal of the assessee in ITA No. 51/JP/2023 for the assessment

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Hence, the decision taken in the ITA No. 51/JP/2023 for the assessment year 2014-15, the same shall apply mutatis mutandis in the appeals of the assessee in ITA No. 52, 53 & 54/JP/2023 for the assessment years 2015-16, 2016-17 and 2017-18. Thus all the appeals of the assessee are partly allowed for statistical purposes.

6.0 In the result, the appeals of the assessee are partly allowed for statistical purposes..

Pronounced in the Open Court on 02 /06/2023.

Sd/-
(डा० एस. सीतालक्ष्मी)
(Dr. S. Seethalakshmi)
न्यायिकसदस्य / Judicial Member

Sd/-
(राठोडकमलेशजयन्तभाई)
(Rathod Kamlesh Jayantbhai)
लेखासदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 02/06/2023
*Mishra

आदेश की प्रतिलिपिअग्रेशित / Copy of the order forwarded to:

1. The Appellant- Late Shri Shekhar Dhariwal Thru: Smt. Nikita Dhariwal, Kota
2. प्रत्यर्था / The Respondent- The ITO, Ward 2(2), Kota .
3. आयकरआयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकरअपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्डफाईल / Guard File (ITA No.51 to 54/JP/2023)

आदेशानुसार / By order,

सहायकपंजीकार / Asst. Registrar