



ground that break up of other expenses of Rs.4008013/- were not given in the return of income.

3. The bone of contention is the return of income filed on 14.10.2016 u/s. 139 (1) of the Act. In the said return under the head 'other expenses' at items No.38 the assessee has mentioned amount of Rs.4008013/-. This return was processed and because complete details were not given the amount was added while processing the return.

4. However, the assessee claimed to have filed a revised return of income in which at item 38 complete bifurcation of other expenses have been mentioned. But it seems that this return was neither processed nor any action has been taken by CPC, Bengaluru or by the AO. This has resulted into injustice to the assessee.

5. In the interest of justice and fair play we deem it fit to restore this issue to the files of the AO. The assessee is directed to furnish complete details of other expenses and the AO is directed to examine / verify the same and decide the issue afresh as per the provisions of the law.

6. In the result, the appeal of the assessee is allowed for statistical purpose.

7. Decision announced in the open court 08.08.2023.

Sd/-  
**[YOGESH KUMAR US]**  
**JUDICIAL MEMBER**

Dated: .08.2023

\*Neha\*

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

Copy forwarded to:

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

Asst. Registrar  
ITAT, New Delhi