

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'F': NEW DELHI)**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No:- 145/Del/2023
(Assessment Year: 2017-18)**

Rajesh Gupta, 2/35 Ansari Road, Darya Ganj, New Delhi.	Vs.	ITO, Ward-52(3), Delhi.
PAN No: AADPG6693G		
APPELLANT		RESPONDENT

Assessee by : Shri Raghav Sharma, CA
Revenue by : Shri Vivek Vardhan, Sr. DR

Date of Hearing : 19.09.2023
Date of Pronouncement : 19.09.2023

ORDER

PER N.K. BILLAIYA, AM

This appeal by the assessee is preferred against the order dated 12.01.2023 by NFAC, Delhi, pertaining to AY 2017-18.

2. The sum and substance of the grievance of the assessee is that the NFAC erred in confirming the addition of Rs. 7,12,290/- made by the CPC, Bangalore rejecting the rectification application filed by the assessee.

3. Briefly stated the facts of the case are that the assessee filed his return electronically on 12.06.2018, while processing the return of income, the CPC, Bangalore enhanced the income from other sources shown at Rs. 3,94,191/- to Rs. 11,06,484/-.
4. Assessee moved a rectification application pointing out that a mistake has been made in adding Rs. 7,12,293/- being rental income as shown by the assessee and the same is being reflected in Form 26AS. The rectification application was not entertained by CPC, Bangalore. The assessee preferred an appeal before the CIT(A) but without any success.
5. Before us, the Counsel furnished a reconciliation statement showing the mistake committed by CPC, Bangalore.
6. We have carefully considered the reconciliation statements filed by the assessee. In our considered opinion, this reconciliation needs to be verified by the AO. Therefore, we deem it fit to restore the appeal to the file of the AO. The AO is directed to examine the reconciliation statement and decide the issue afresh as per the provisions of law and after given a reasonable and adequate opportunity of being heard to the assessee.
7. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 19.09.2023.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Dated: 19/09/2023.
Pooja/-

Sd/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	19/9/23
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	