

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
(THROUGH VIRTUAL HEARING)

आयकर अपील सं. /ITA No.1326/PUN/2023

निर्धारण वर्ष / Assessment Year : 2015-16

Simaces International Interdisciplinary Learning Centre Private Limited, Office No.9 & 10, Akshay Complex, Pushpak Park, Aundh Road, Pune 411 007, Maharashtra PAN : AAACZ6353N	Vs.	DCIT, Circle-5, Pune
Appellant		Respondent

Assessee by None
Revenue by Shri Sourabh Nayak

Date of hearing 20-12-2023
Date of pronouncement 20-12-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the ex parte order dated 08-10-2023 passed by the Id. CIT(A) in National Faceless Appeal Centre (NFAC), Delhi u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2015-16.

2. The only issue raised in this appeal is against the confirmation of addition of Rs.3,54,533/-.

3. Succinctly, the facts of the case are that the assessee is in the business of providing training and coaching. During the course of

assessment proceedings, the Assessing Officer (AO) observed that the turnover of the assessee as per the income-tax return was shown at Rs.1,89,91,707/-, whereas such turnover as per service-tax return was Rs.1,93,46,240/-, leaving a difference of Rs.3,54,533/-. On being called upon to explain the difference, the assessee submitted that the audit of the accounts transpired certain reversal of sales which could not be adjusted in the service-tax return as the time limit for revising such return, 90 days, had elapsed. Not convinced, the AO made the addition, which came to be confirmed in the first appeal.

4. I have heard the ld. DR and perused the relevant material on record. There is no appearance from the side of assessee despite notice. I am, therefore, proceeding to dispose of the appeal on merits *ex parte qua* the assessee.

5. It is clear from the factual scenario that there was a difference of Rs.3.54 lakh in the turnover shown by the assessee as per the income-tax return and the service-tax return. Explanation was also tendered that certain reversal of sales could not be adjusted in the service-tax returns because of the time limit for revising the return had gone. However, the assessee could not substantiate such reversal of entries before the authorities below. Considering the facts in totality, I am of the considered opinion that it would be in the fitness of things if the

impugned order is set-aside and the matter is restored to the file of Id. CIT(A) for giving one more opportunity to the assessee for explaining the reversal of entries to the tune of Rs.3.54 lakh. In case, the assessee still fails to satisfactorily explain its claim, then the procedure of law may take its own course. Needless to say, the assessee will be allowed reasonable opportunity of hearing in such fresh proceedings before the Id. CIT(A).

6. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 20th December, 2023.

Sd/-
(R.S.SYAL)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 20th December, 2023

Satish

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The Pr.CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,
SMC, Pune / DR, ITAT, Pune
5. गार्ड फाईल / Guard file

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	20-12-2023	Sr.PS
2.	Draft placed before author	20-12-2023	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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