

आयकर अपीलीय अधिकरण, कोलकाता पीठ “एसमसी”, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: KOLKATA
श्री राजपाल यादव, उपाध्यक्ष एवं श्री राजेश कुमार, लेखा सटस्य के समक्ष
[Before Shri Rajpal Yadav, Vice-President & Shri Rajesh Kumar, Accountant Member]

I.T.A. No. 62/Kol/2024
Assessment Year: 2018-19

Bhabani Shanker Singh (PAN: CPWPS 5631 E)	Vs.	ITO, Ward-1(4), Asansol
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	19.03.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	05.04.2024
For the Appellant/ निर्धारिती की ओर से	Shri S.K. Kamaluddin, FCA
For the Respondent/ राजस्व की ओर से	Shri Laxmi Narayan Das, Addl. CIT Sr. D.R

ORDER / आदेश

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-Patna (hereinafter referred to as the Ld. CIT(A)”) dated 17.11.2023 for the AY 2018-19.

2. The only issue raised by the assessee in the various grounds of appeal is against the order of Ld. CIT(A) confirming the assessment order wherein the AO has assessed the total income of the assessee at Rs. 28,82,130/- whereas the actual taxable income of the assessee was only Rs. 2,83,335/-.

3. Facts in brief are that the assessee has been serving with Steel Authority of India Ltd. and deriving income by way of salaries and interest. During the year the assessee filed the return of income on 22.07.2018 which was processed u/s 143(1) of the Act. We observe that while filing the return of income the assessee has wrongly punched the figure of income and accordingly the return of income was processed however immediately thereafter assessee moved a rectification application on 09.05.2019 requesting the AO/CPC to rectify the mistake however the same was dismissed vide order dated 01.06.2019 affirming the demand raised of Rs. 8,00,503/- by AO CPC.

4. In the appellate proceedings, the Ld. CIT(A) affirmed the order passed by the AO/CPC on the ground that assessee has option to file the revised return of income filing the correct details of salary and other income. However the same was not filed and therefore justified the action of AO/CPC by dismissing the appeal of the assessee.

5. After hearing the rival contentions and perusing the material on record including the computer generated monthly salary slip-cum-TDS details, we note that the actual taxable income of the assessee has been only Rs. 2,83,335/- after all allowable deductions while the gross salary income was of Rs. 4,34,230/- which has also been certified by the employer of Steel Authority of India Ltd. Undoubtedly the assessee has committed mistake in filling up the return form online but the same can not be a ground for penalizing the assessee by assessing the higher income than earned. Considering these facts, we observe that this is a factual mistake on the part of the assessee which was committed inadvertently and despite the assessee requesting the AO/CPC in the rectification application as well as the Ld. CIT(A) in the appellate proceedings both the authorities have failed to take cognizance on the same. In our considered view the correct income needs to be assessed in the hands of the assessee regardless of the fact that the assessee has wrongly punched the income while filing the return of income. Accordingly in our opinion the issue needs to be restored to the file of AO so that the correct income could be assessed after examination of the documents of the assessee. Accordingly we restore the issue back to the file of AO

with the direction to assess the correct income after affording a reasonable opportunity of hearing to the assessee.

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

Order is pronounced in the open court on 5th April, 2024

Sd/-

Sd/-

(Rajpal Yadav /राजपाल यादव)

(Rajesh Kumar/राजेश कुमार)

Vice-President /उपाध्यक्ष

Accountant Member/लेखा सदस्य

Dated: 5th April, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Bhabani Shanker Singh, E-18/2, New Town, Road No. 8, Radhamohanpur, Burdwan-713326
2. Respondent – ITO, Ward-1(4), Asansol
3. Ld. CIT(A)-Patna
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata