

**IN THE INCOME TAX APPELLATE TRIBUNAL
“F” BENCH, MUMBAI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER**

**ITA No.2596/Mum/2023
(A.Y. 2011-12)**

Uday Vithal Nagpure, 203, Satguru Sharan-1, Chafekar Bandhu Marg, Mulund (East) Maharashtra - 400081	Vs.	Assessing Officer, Aayakar Bhavan, Marine Lines, M.K. Road, Churchgate Maharashtra- 400020
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No:AECPN2084D		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Smt. Rajeshwari Menon

Date of Hearing	04.04.2024
Date of Pronouncement	08.04.2024

आदेश / O R D E R

Per Amarjit Singh (AM):

This appeal filed by the assessee in electronic mode is directed against the order passed by the Id. CIT(A) for A.Y. 2011-12. The assessee has raised the following grounds before us:

“The Interest order which has been issued on dated 26.12.2018 with demanding order/payment of interest of Rs.63,27,595/- that simply not acceptable. The following are some reasons Original assessment is simply done on assumption basis AO has not consider real fact Demand has been raised simply on returned amount. Secondary, While submitting the first appeal, we already paid 20% of total demand, that also not consider while assessment of this interest order. Already we have filed appeal before ITAT against original assessment order.”

2. Fact in brief is that in the case of the assessee assessment was completed u/s 144 r.w.s 147 of the Act on 14.12.2018. Subsequently, the assessing officer has passed rectification order u/s 154 of the Act to rectify the error that interest charged u/s 234B was wrongly charged

at RS.44,90,574/- as against interest leviable at Rs.63,27,595/-. The assessing officer has not made any change in the assessed income and only corrected the interest calculation charged u/s 234B of the Act by passing the rectification order u/s 154 of the Act.

3. During the course of appellate proceedings before us the case was listed for hearing on 13.02.2024 and 03.04.2024 but neither any written submission filed nor anybody has attended from the side of the assessee. Therefore, the case is adjudicated after considering the material placed on record and hearing the ld. Departmental Representative.

4. After perusal of the material on record we find that assessing officer has not made any variation in the assessed income and only rectified the mistake of calculating the interest amount u/s 234B of the Act which was of consequential in nature. Therefore, we don't find any material on record to differ from the finding of the ld. CIT(A). Accordingly, the ground of appeal filed by the assessee is dismissed.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 08.04.2024

Sd/-

(Vikas Awasthy)
Judicial Member

Sd/-

(Amarjit Singh)
Accountant Member

Place: Mumbai

Date 08.04.2024

Rohit: PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,
Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//
आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण/ ITAT, Bench,
Mumbai.