

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR “SMC” BENCH : NAGOOR

[THROUGH VIRTUAL HEARING AT ITAT : PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.291/NAG./2023
Assessment Year 2021-2022

Prerna Ritesh Rathi, 1, Behind Deorao Garage, Morshi Road Camp, Amravati – 444 602. Maharashtra. PAN AEUPR7779H	vs.	The Asst. Director of Income Tax, CPC, Bengaluru.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Abhay Y. Marathe, Sr. DR
Date of Hearing :	22.03.2024
Date of Pronouncement :	19.04.2024

ORDER

This assessee’s appeal for assessment year 2021-2022 arise against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No.ITBA/NFAC/S/250/2023-24/1053720182(1) dated 14.06.2023, involving proceedings u/s.143(1) of the Income Tax Act, 1961 (in short “the Act”).

Case called twice. None appears at assessee’s behest. She is accordingly proceeded ex-parte.

2. It emerges at the outset with the able assistance coming from the Revenue side coupled with the assessee’s pleadings that she had filed sec.154 rectification against sec.143(1) intimation dated 28.10.2022 issued by the ADIT, CPC, Bangalore raising

demand of Rs.94,640/-. Her case all along is that the impugned processing did not accept sec.80C and 80TTA deduction claim(s).

3. The Ld. CIT(A)'s lower appellate discussion in page-10 holds that assessee had sought the impugned deduction(s) after processing of the return and post-facto sec.143(1) intimation. All these facts sufficiently indicate that such an exercise enquiring detail factual verification could hardly be treated as an apparent mistake rectifiable u/sec.154 of the Act in light of T S Balram, ITO vs. Volkart Bros. [1971] 82 ITR 50 (SC). Faced with this situation, I decline the assessee's instant appeal in very terms with a rider that she would be indeed at liberty to take recourse to regular appeal proceedings, if so advised. Ordered accordingly.

4. This assessee's appeal is dismissed in above terms.

Order pronounced in the open Court on 19.04.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 19th April, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Nagpur concerned
4.	D.R. ITAT, "Nagpur-SMC" Bench, Nagpur.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.