

आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.213/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2014-15)

Shri Sandeep Doshi Plot No.6, Old No.5/1 New Door No.13-15, Harleys Road, Kilpauk, Chennai-600 010.	बनाम/ Vs.	DCIT Corporate Circle-3(1), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AOCPS-4754-H		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri D. Anand (Advocate)-Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri P. Sajit Kumar (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	17-04-2024
घोषणा की तारीख / Date of Pronouncement	:	17-04-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2014-15 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 06-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.147 r.w.s 144 of the Act on 29-03-2022. In the assessment order, the assessee made addition of Rs.12.96 Lacs. During appellate proceedings, the assessee submitted that it made declaration

under Income Declaration Scheme, 2016. However, Ld. CIT(A) held that without Form No.4, it could not be said that the declaration was accepted. Therefore, no such immunity would be available to the assessee.

2. The Ld. AR placed on record copy of Form No.4 which bears the details of payment of taxes also. Since this form is now available, the Ld. AO is directed to verify the same and revise the computations accordingly.

3. The appeal stand allowed for statistical purposes.

Order pronounced in open court on 17th April, 2024.

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 17-04-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF