

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.341/Chny/2024
निर्धारण वर्ष/Assessment Year: 2009-10

Elaiyur HWCS Ltd.,
2/23, Elaiyur PO, Vailankaval via,
Perambalur, Tamil Nadu 621 806.

Vs. The Income Tax Officer,
Ward 1,
Perambalur.

[PAN: AAAAE1370Q]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri P.M. Kathir, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri AR V Sreenivasan, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 27.05.2024
घोषणा की तारीख /Date of Pronouncement : 29.05.2024

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal by the assessee is against the order dated 18.12.2023 passed by the Id. CIT(A) [NFAC] for the assessment year 2009-10.

2. The assessee raised five grounds of appeal amongst which the only issue emanates for our consideration is to whether the Id. CIT(A) was justified in confirming the order of the Assessing Officer in denying the rectification petition filed by the assessee under section 154 of the Act to rectify the mistake apparent on record.

3. The assessee is a weaver's co-operative society registered under the Tamilnadu Co-operative Societies Registration Act. The assessee filed its return of income declaring a total income of ₹.58,575/-. The CPC, Bengaluru assessed the income of the assessee at ₹.10,24,111/- under section 143(1) of the Act. The assessee, aggrieved by the same, filed an application under section 154 of the Act before the Jurisdictional Assessing Officer and also CPC contending that the CPC did not consider salary, wages and insurance vide Col. 15a and 16.

4. The Id. AR Shri P.M. Kathir, Advocate, before us, contended that by inadvertent mistake, the assessee entered salary and wages in Column 15(a) as NIL instead of ₹.9,65,239/- and further insurance expenses to an extent of ₹.297/-. He argued that the assessee incurred the said expenditure, but, however, not entered in the return of income by mistake and also due to technical glitches. Further, he submits that the details of the same were produced before the Jurisdictional Assessing Officer and also the Id. CIT(A), however, not considered, particularly, by observing that the assessee could not produce any evidence for the technical glitches by the Id. CIT(A).

5. The Id. DR Shri AR V Sreenivasan, Addl. CIT supported the order passed by the Id. CIT(A).

6. The Id. AR pleaded to afford one more opportunity to the assessee to put forth its case before the Jurisdictional Assessing Officer for his consideration.

7. We find the submissions made by the assessee before the Id. CIT(A) are placed at page No. 63 of the paper book, wherein, it was contended that the claim of the expenses towards salary, wages and insurance totalling to ₹.9,65,536/- entered in the profit and loss account, which were not reflected in the return of income. We find sales/gross receipts shown by the assessee at ₹.21,28,605/- in the return of income at page 24 of paper book and profit shown at ₹.63,102/- at page 26, which is arrived by considering the expenses like salary, wages and insurance. The Id. CIT(A) did not consider the same and held that the assessee failed to produce evidence regarding the software problem at the filing of return which is clear from para 7.1.2 of the impugned order. Therefore, considering the facts and circumstances of the case and in the interest of justice, we deem it proper to remit the matter to the file of the Jurisdictional Assessing Officer for fresh consideration. The assessee is at liberty to file evidence, if any, before the Jurisdictional Assessing Officer and the JAO shall consider the same. Thus, the ground raised by the assessee is allowed for statistical purposes.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 29th May, 2024 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 29.05.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.