

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH, CHENNAI**

श्री महावीर सिंह, उपाध्यक्ष एवं श्री एस.आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND  
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 597/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2018-19

**Shri Duraisamy Senthil Kumar,**  
16, Muthurangam Street,  
Erode-638 001.

**The Deputy Commissioner  
of Income Tax,**  
Circle-1,  
Erode

**PAN: ALWPS 8708C**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri N. Arjun Raj, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri V.Nandakumar, CIT

सुनवाई की तारीख/Date of Hearing : 11.06.2024  
घोषणा की तारीख/Date of Pronouncement : 11.06.2024

**आदेश /ORDER**

**PER MAHAVIR SINGH, VICE PRESIDENT:**

This appeal by the assessee is arising out of the Revision order passed by the Principal Commissioner of Income Tax, Coimbatore-1, in Order No.ITBA/REV/F/REV5/2023-24/1061308989(1) dated 22.02.2024. The assessment was framed by the Additonal/Joint/Deputy/Assistant Commissioner of Income Tax/Income Tax Officer, National e-Assessment Centre, Delhi for the

assessment year 2018-19 u/s.143(3) r.w.s.143(3A) & 143(3B) of the Income Tax Act, 1961 (hereinafter the 'Act') vide order dated 12.04.2021.

2. The only issue in this appeal of assessee is as regards to the order of revision order passed by the PCIT u/s.263 of the Act revising the assessment for the reason that the assessee has wrongly claimed deduction of interest amounting to Rs.2,00,000/- u/s.24 of the Act and allowed by the AO and hence, AO's order is erroneous insofar as prejudicial to the interest of Revenue.

3. We have heard rival contentions and gone through facts and circumstances of the case. The AO while framing assessment has specifically allowed the claim of assessee of Rs.2,00,000/- from 'income from house property' as the assessee was having a self-occupied house property. We have gone through the facts of the case and noted that the assessee is having two house, one from where he has declared rental income of one-halfth share at Rs.90,000/- and claimed standard deduction of Rs.27,000/- and thereby gross income from house property was declared at Rs.63,000/-. This let out property is scheduled at 14/16, Muthurangam Street, Erode. Further, another property which is self-

occupied property for which assessee has paid interest component of Rs.8,91,726/- is house property constructed at Site No.3, Survey No.1203/1-6, 1202/5/1, Door 1, Gandhiji Stree-3, Kollampalayam, Erode. Against this house property, assessee has restricted his claim of Rs.2,00,000/- u/s.24 of the Act. This is an allowable claim and assessee has rightly claimed and AO has rightly allowed. The revision initiated by the PCIT and the revision order passed by PCIT is without any basis and hence, we quash the revision order and allow the appeal of assessee.

4. In the result, the appeal filed by the assessee is allowed.

Order pronounced in the open court at the time of hearing on 11<sup>th</sup> June, 2024 at Chennai.

Sd/-

(एस. आर. रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

**(MAHAVIR SINGH)**

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 11<sup>th</sup> June, 2024

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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