

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No.173/CTK/2024

(निर्धारण वर्ष / Assessment Year :2020-2021)

Goutami Singhsetty, Auto Nagar, JK Road, Rayagada, Odisha-765001	Vs	ITO, Rayagada Ward, Rayagada
PAN No. : DEVPS 3782 F		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri P.K.Mishra, Advocate and Shri N. Trinath Rao, CA
राजस्व की ओर से /Revenue by	:	Shri S.C.Mohanty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	18/06/2024
घोषणा की तारीख/ Date of Pronouncement	:	18/06/2024

आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id Addl./JCIT(A)-2, Office of the Commissioner of Income Tax, Appeal, Chandigarh, dated 23.01.2024 in DIN & Order No.ITBA/APL/S/250/2023-24/1060002438(1) for the assessment year 2020-2021.

2. It was submitted by the Id. AR that the assessee is a lady, who is an individual and is a teacher teaching psychology on contract basis in Jawahar Navodaya Vidyalaya. It was the submission that she had received contract receipts of Rs.2,23,052/- as her remuneration for five months and the same was also disclosed in her Form 26AS. It was the submission that she had filed her return of income by herself online and had by mistake added an extra zero on the right side of her returned income and the income was shown as Rs.22,32,520/- as against Rs.2,23,052/-. The Id. AR placed before me a copy of the Form 26AS as also the return filed. It was the submission that on account of the said

mistake, the return filed by the assessee came to be processed and the intimation came to be issued u/s.143(1) of the Act creating a demand on her. It was the submission that when the assessee came to know the above mistake in the return, though she tried for filing revised return, however, the time for filing revised return was expired. Thereafter the assessee filed rectification petition and the same came to be rejected. It was the submission that the assessee has never earned such an income and the evidences available also clearly shows that the assessee had not earned the said income. It was the prayer that the issues may be restored to the file of AO for verification and determination of the correct income.

3. In reply, Id. Sr. DR vehemently supported the orders of the Id. AO and Id. CIT(A).

4. I have considered the rival submissions. Admittedly, a perusal of the facts of the present case and the Form 26AS, which has been placed before me is updated as on 17.06.2024. A perusal of the bank statement of the assessee also shows that the assessee has never received nor possessed the income in excess of Rs.2,23,052/-. This being so and as it is noticed that the returned income when compared to the income as shown in the Form 26AS, shows that this is nothing but a mistake in adding a zero on the right side of the figure, in the interest of justice, the issues in this appeal are restored to the file of AO for verification of the actual income of the assessee. Thus, the AO is directed to verify the actual income of the assessee and bring the correct income of the assessee to tax.

5. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 18/06/2024.

Sd/-
(जार्ज माथन)
(GEORGE MATHAN)
न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 18/06/2024

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Cop.y of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Goutami Singhsetty,
Auto Nagar, JK Road,
Rayagada, Odisha-765001
2. प्रत्यर्थी / The Respondent-
ITO, Rayagada Ward, Rayagada
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR,
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack