

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "G", MUMBAI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER

ITA 191/Mum/2024
(Assessment year : 2018-19)

Gundecha Charities, 801, Hubtown Solaris, N.S. Phadke Marg, Andheri, Mumbai-400 069 PAN : AABTG9879Q	vs	National Faceless Appeal Centre (NFAC), Delhi
APPELLANT		RESPONDENT

Assessee by : Shri Vimal Punmiya,CA
Respondent by : Shri Dr. Kishore Dhule – CIT DR

Date of hearing : 30/05/2024
Date of pronouncement : 05/ 06/2024

ORDER

PER ANIKESH BANERJEE, J.M:

Instant appeal of the assessee is preferred against the order of the National Faceless Appeal Centre, Delhi [for brevity, 'Ld.CIT(A)'] passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act'), for Assessment Year 2018-19, date of order 02.01.2024. The impugned order was emanated from the order of the National e-Assessment Centre, Delhi (in brevity the 'AO'), passed under section 143(3) read with section 143(3A) & 143(3B) of the Act, date of order 24/03/2021.

2. The assessee has taken the following grounds of appeal:-

“1. On the facts and circumstances of case and law, Ld. CIT(A) erred in passing an ex -parte order u/s 250 against the principal of natural justice.

2. The Ld CIT(A) erred in confirming the deduction of Rs.38,79,472/- towards the corpus donation to the other trust as evident from the computation sheet in spite of no specific disallowances made in the order and the assessment was completed without any additions.

3. The Ld CIT(A) erred in confirming interest under section 234B and 234C of the Income Tax Act 1961.

4. The assessee craves to leave to add further grounds or to amend or alter the existing grounds of appeal on or before the date of hearing”

3. Brief facts of the case are that the assessee has filed the return and the return was processed under section 143(1) with an addition amount of Rs.38,79,472/- and disputed demand amount to Rs. 47,67,200/-. In the intimation under section 143(1) the demand was raised. Later on, the return was scrutinized, and the order was passed under section 143(3) with a demand at Nil and allowed the credit of all prepaid challan. But the assessee challenged the order under section 143(3) of the Act where there is no addition and no demand. But the assessee was supposed to challenge the intimation under section 143(1) of the Act. The assessee filed an appeal challenging the order under section 143(3) before the Id. CIT(A). The Ld.CIT(A) passed an exparte order and rejected the appeal of the assessee. Being aggrieved, the assessee filed an appeal before us.

4. The Ld.AR first informed that wrongly, the assessee challenged the assessment order under section 143(3) before both the appellate authorities. The demand is raised under section 143(1) related to intimation of which is amount to Rs.47,67,200/-.

5. Ld.AR prayed to set aside the matter before the Id. CIT(A).

6. The Ld.DR argued and placed that the appeal is itself infructuous.

7. We heard the rival submissions and considered the documents available in the record. The Ld.AR has accepted that the assessee made a mistake related to challenging the order passed under section 143(3) instead of intimation under section 143(1) of the Act. The grounds of appeal has no relevance with the impugned assessment order passed U/s 143(3) of the Act. The appeal of the assessee is infructuous on the point of challenging of impugned assessment order. In the first appeal the assessee challenged order U/s 143(3) of the Act which has no relevance to the grounds of appeal. We are not interfering with the appeal order passed by the Id. CIT(A). The assessee has not filed any rectification before any of the appellate authorities. The appeal of the assessee has no relevance with impugned assessment order. In considered view, the appeal of the assessee is dismissed.

7. In the result, appeal in **ITA No.191/Mum/2024** is dismissed.

Order pronounced in the open court on 05th day of June 2024.

Sd/-

(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai, दिनांक/Dated: 05/06/2024

Pavanan

sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकरआयुक्त CIT
4. विभागीयप्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
Mumbai
5. गार्डफाइल/Guard file.

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BY ORDER,

(Asstt. Registrar), ITAT, Mumbai