



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.247/CTK/2024
Assessment Year : 2018-19

Central Electricity Supply Utility of Orissa (CESU), 2 nd floor, IDCO Tower, Janapath, Bhubaneswar.	Vs.	Pr. CIT, Bhubaneswar.-1.
PAN/GIR No.AAAJC 0661 K		
(Appellant)	..	(Respondent)

Assessee by : Shri Akshaya Kumar Mohapatra, CA

Revenue by : Shri Sanjay Kumar, CIT DR

Date of Hearing : 30/07/2024

Date of Pronouncement : 30/07/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order passed u/s.263 of the Act by the Id Pr. CIT, Bhubaneswar-1 dated 30.3.2024 in Appeal No.PCIT,Bhubaneswar-1/Revision-263/100000454493/2023 for the assessment year 2018-19.

2. Shri Akshaya Kumar Mohapatra, Id AR appeared for the assessee and Shri Sanjay Kumar, Id CIT DR appeared for the revenue.

3. It was submitted by Id AR that the original assessment order came to be passed u/s. 143(3) on 23.6.2021. It was the submission that the

assessment was completed under scrutiny assessment. It was the submission that the Id Pr. CIT, Bhubaneswar-1 has initiated proceedings u/s.263 of the Act, to which, the assessee had responded, wherein, it was categorically mentioned that the assessee has provided all the details before the Assessing Officer in the course of original assessment. It was the submission that still the Id. Pr. CIT, Bhubaneswar-1 has directed the Assessing Officer to do re-verification and this is not permissible in the revisionary proceedings u/s.263 of the Act.

4. In reply, Id CIT DR vehemently supported the order of the Id Pr. CIT, Bhubaneswar-1.

5. We have considered the rival submissions. A perusal of the order passed u/s.263 by Id Pr. CIT, Bhubaneswar-1 clearly shows that one of the issues in the revisionary proceedings is the expenditure amounting to Rs.3.97 crores pertaining to earlier assessment year but paid during the relevant financial year. When this is considered with the issues which are mentioned in the assessment order, it clearly shows that this issue has not been considered by the Assessing Officer. Next issue raised is in regard to depreciation, which is admittedly not an issue which has been looked into by the Assessing Officer in the course of original assessment. Similar is with the proposals for bad debts and other issues which are raised by Id. Pr. CIT. The Id AR has not brought before us any evidences in the form of notice u/s.142(1) or notice u/s.143(2) calling for information by the

Assessing Officer nor produced before the Assessing Officer in the course of original assessment to substantiate his claim that the issues have already been considered by the Assessing Officer in the original assessment order. This being so, we are of the considered view that the order passed u/s.263, wherein, the Id. Pr. CIT has directed the Assessing Officer to verify the details produced by the assessee after affording adequate opportunity to substantiate his claim, is very much within the revisionary proceedings u/s.263 of the Act.

6. In the result, appeal of the assessee stands dismissed.

Order dictated and pronounced in the open court on 30/07/2024.

Sd/-

(Manish Agarwal)

ACCOUNTANT MEMBER

Cuttack; Dated 30/07/2024

B.K.Parida, SPS (OS)

sd/-

(George Mathan)

JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant : Central Electricity Supply Utility of Orissa (CESU), 2nd floor, IDCO Tower, Janapath, Bhubaneswar
2. The Respondent: Pr. CIT, Bhubaneswar.-1.
3. DR, ITAT,
4. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack