

| आयकर अपीलीय अधिकरण न्यायपीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, MUMBAI

BEFORE SHRI NARENDER KUMAR CHOUDHRY, HON'BLE JUDICIAL MEMBER
&
SHRI GIRISH AGRAWAL, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 456/Mum/2024
Assessment Year: 2016-17

Debasish Banerjee, Mumbai D 803, Radha Govind Nr Sidhharth Nagar Opp. Dhiraj Savera Off W E Highway Borivali East Maharashtra - 400066 [PAN: ACXPB2197G]	Vs	Commissioner of Income tax (Appeals), Delhi
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Sarveshwar Sharma, C.A. & Ms. Shruti, Singh, C.A., A/Rs
Revenue by :	Smt. Mahita Nair, Sr. D/R

सुनवाई की तारीख/Date of Hearing : 12/06/2024
घोषणा की तारीख /Date of Pronouncement: 31/07/2024

आदेश/ORDER

PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of National Faceless Appeal Centre/CIT(A), vide order no. ITBA/NFAC/S/250/2023-24/1058215697(1), dated 24.11.2023 passed against the assessment order by the Assistant Commissioner of Income Tax, Circle-35(1), Mumbai, u/s. 143(3) of the Income-tax Act (hereinafter referred to as the "Act"), dated 06.12.2018 for Assessment Year 2016-17.

2. The sole grievance of the assessee in the present appeal is that the ld. CIT(A) erred in confirming the assessment order, which was based on

a draft computation of income, inadvertently filed along with the return of income, resulting in wrongful additions in the hands of assessee.

3. Brief facts of the case are that, the assessee is working as Senior Executive Vice President of Mumbai Power Distribution business in Reliance Infrastructure Limited. He engaged Mr. Dinesh Patil, Tax consultant, who filed the assessee's original return of income for the impugned AY on 29/06/2016, at Rs.56,99,390/-. Further the return was revised on 05/08/2017 at the total income of Rs.46,79,010/-. Subsequently, the case was selected for scrutiny through CASS with service of statutory notices. The assessee in response filed a revised computation on 27/11/2018 by declaring total income of Rs.1,05,74,110/- wherein inadvertently income details of AY 2018-19 were uploaded. The AO finally framed the assessment computing the total income of the assessee at Rs.1,20,23,320/-.

3.1. Aggrieved, assessee carried the matter in appeal before the ld. CIT(A) but without success.

4. Before us, ld. Counsel for assessee submitted that the ld. AO has assessed the income from salary for AY 2016-17 on the basis of inadvertently uploaded computation of income for AY 2018-19. He submitted that due to the mistake on part of the tax consultant while filing the return, the correct amount of salary was never before the ld. AO. He submitted that assessee has earned Rs.68,09,190/- as taxable salary during AY 2016-17 and TDS was deducted at Rs.17,04,464/-. In order to substantiate his claim, the assessee has filed correct computation of income, Form 16 issued by the employer and Form 26AS, which are placed on record. Ld. Counsel finally prayed that the matter be restored

to the ld. AO for fresh assessment in view of the correct income of the assessee for AY 2016.17.

The ld. D/R, though not leaving his grounds, did not oppose to this request of the ld. Counsel for assessee.

5. We find substance in the submissions made by ld. Counsel for the assessee which are supported by corroborative evidence. However, since these evidences have not been verified by the ld. AO, we deem it proper to remit the matter to the file of the ld. AO for the limited purpose of verification of these records and documentary evidence. Once found to be correct, the AO is directed to take the correct income for the year under consideration based on Form 16 and computation of income and allow the claim of the assessee. Needless to say that the assessee be afforded reasonable and adequate opportunity of being heard.

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

Order pronounced in the Court on 31 July, 2024 at Mumbai.

Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER

Mumbai, Dated 31/07/2024

Sd/-

Sd/-
(GIRISH AGRAWAL)
ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, मुंबई /DR,ITAT, Mumbai,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Mumbai