

| आयकर अपीलिय अधिकरण न्यायपीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"K(SMC)" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&

SHRI RAHUL CHAUDHARY, HON'BLE JUDICIAL MEMBER

I.T.A. Nos. 3103 & 3104/Mum/2024

Assessment Years: 2021-22 & 2022-23

Shree Piyushpani Sthapatya Sangrahalay Trust 66, Sanghani Sadan 2 nd Floor, Panjrapole Lane C.P. Tank Mumbai -400004 [PAN: AAATS0035M]	Vs	Deputy Director CPC, Bengaluru/ITO-Exemption -2(3), Mumbai
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अपीलार्थी/ (Appellant)	प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Piyus Chaturvedi, A/R
Revenue by :	Shri Kiran Unavekar, Sr. D/R

सुनवाई की तारीख/Date of Hearing : 01/08/2024
घोषणा की तारीख /Date of Pronouncement: 01/08/2024

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

I.T.A. Nos. 3103 & 3104/Mum/2024, are two separate appeals preferred by the assessee against two separate orders of Id. CIT(A)/Addl./JCIT(A)-1 Bengaluru, dt. 29/03/2024 pertaining to AY 2021-22 and 2022-23 respectively.

2. Since the grievance is common in both the appeals and since the underlying facts are identical, both the appeals are disposed of by this common order, for the sake of convenience and brevity.

3. The common grievance in both the appeals relates to the disallowance made by CPC on expenditure incurred towards the object of the trust. The quantum may differ.

4. Briefly stated the facts of the case are that vide intimation u/s 143(1) of the Act, the expenses claimed by the assessee were added back while processing the return by CPC against which the assessee preferred appeal before Id. CIT(A) and the appeal was dismissed. However, while dismissing the appeal, the Id. First Appellate Authority did not decide the relevant grounds taken by the assessee as disallowance of the expenses incurred towards properties of the trust and establishment expenditures.

5. The assessee moved an application u/s 154 of the Act asking the JCIT(A) to rectify the mistake apparent on record but no action was taken by JCIT(A).

6. After considering the facts, we are of the considered view that, the JCIT(A) should decide the application and rectify the mistake apparent from record as soon as possible. Accordingly, both these appeals are restored back to the file of the JCIT(A), who is directed to take proper action and decide the issue afresh after affording reasonable opportunity of being heard to the assessee.

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

Order pronounced in the Court on 1st August, 2024 at Mumbai.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 01/08/2024

SC S.P.

3

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

1. ँ पीलर्डी / The Appellant
2. प्रत्यर्डी / The Respondent
3. संबंघित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (ं पील) / The CIT(A)-
5. विभर्गीय प्रतिनिधि , आयकर अपीलीय अधिकरण, मुंबई /DR,ITAT, Mumbai,
6. गार्ड फार्ड/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Mumbai