

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER**

आ.अ.सं./I.T.A No.3847/Del/2023

निर्धारणवर्ष/Assessment Year: 2021-22

SHRI SAMEER MALHOTRA 61/22, Ramjas Road, Karol Bagh, New Delhi. PAN No.AGSPM2482N	बनाम Vs.	ITO, Ward-5(1), New Delhi.
अपीलार्थी <b>Appellant</b>		प्रत्यर्थी/ <b>Respondent</b>

निर्धारितकीओरसे /Assessee by	Shri Priyansh Jain, CA
राजस्वकीओरसे /Revenue by	Shri Om Parkash, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	03.07.2024
उद्घोषणाकीतारीख/Pronouncement on	29.08.2024

**आदेश /ORDER**

This appeal is filed by the assessee against the order of the Ld.CIT(Appeals) dated 27/10/2023 for the AY 2021-22. Assessee raised the following grounds: -

1. "That the Ld. CIT( A) has erred in law and on facts, in confirming the action of Ld. AO, in making disallowance of Rs.8,17,660/- on account of inconsistency in amount mentioned in return at Sl. No.5(b) of Part A 01 "The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned" and tax audit report.
2. That the Ld. CIT(A) has erred in law and on facts in not acknowledging the submissions made by the appellant

*and inadvertent mistake in the tax audit report made by the tax auditor.*

3. *That having regard to the facts and circumstances of the case, Ld. CTT(A) has erred in law and on facts in not reversing the action of Ld. AO in charging interest u/s 234B and 234D of Income Tax Act, 1961.*
4. *That the appellant craves the leave to add, modify, amend or delete any of the grounds of appeal at the time of hearing and all the above grounds are without prejudice to each other.”*

2. Ld. Counsel for the assessee, at the outset, submits that in the present case addition of Rs.8,17,660/- has been made vide intimation order dated 11.08.2022 on alleged discrepancy in tax audit report and ITR filed by the assessee. It is submitted that internal page 20 of intimation order dated 11.08.2022 would show that addition as been made for "*There is inconsistency in amount mentioned in return at Sl. No. 5(b) of Part A 01 "The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned*" and Tax audit report amounting to Rs.8,17,660/-.

2.2 Ld. Counsel submitted that the impugned amount has been wrongly mentioned in online tax audit report filed by the tax

auditor due to inadvertent clerical mistake. The amount has been inadvertently mentioned as Rs.8,17,660/- in schedule 16b of the tax audit report as against nil.

3. Heard rival submissions, perused the orders of the authorities below.

4. In view of the submissions of the Ld. Counsel for the assessee I feel it appropriate to restore this appeal to the file of the AO to examine the contentions of the assessee and pass appropriate order in accordance with law. If the contentions of the assessee are true the AO is directed to delete the addition made.

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

Order pronounced in the open court on 29/08/2024

Sd/-  
(C.N. PRASAD)  
JUDICIAL MEMBER

Dated: 29.08.2024

*\*Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT  
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi