

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1246/Chny/2024
निर्धारण वर्ष /Assessment Year: 2022-23

Sri Alagendra Automobiles P. Ltd.,
177/1, North Veli Street,
Madurai – 625 001.

Vs. The Dy. Commissioner of
Income Tax,
Non-Corporate Circle-1,
Madurai.

[PAN: AACCA 2289C]

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri J. Saravanan, Advocate
: Ms. R. Anita, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 17.10.2024

घोषणा की तारीख /Date of Pronouncement

: 17.10.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee is against the order of Learned Commissioner of Income Tax, Appeal, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 29.02.2024 confirming the addition of Rs. 6,24,682/- in the intimation u/s. 143(1) of the Income-tax Act, 1961 (hereinafter "the Act") passed by CPC, Bengaluru.

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2. The assessee has filed return of income of 09.10.2022 showing total income at Nil. The CPC, Bengaluru has computed the total income at Rs. 6,24,682/-. The assessee has contended that in the return of income ITR 6 filed, the assessee has entered the figure of gross profit of Rs 6,24,682 in Part A – Trading Account , but the gross profit has not been carried forward to next schedule Part-A P&L and administrative, depreciation and other expenses omitted due to connectivity issue and the CPC has wrongly taken income at Rs.6,24,282/- without considering the Form 3CD report, where the assessee has shown a loss of Rs. 17,38,729/-. On appeal, the Ld. CIT(A) has dismissed the appeal as the CPC has processed the return based on the entry available in ITR.

3. The Ld. Authorized Representative (A.R) of the assessee has argued that the Ld. CIT(A) has failed to appreciate that due to technical glitch, the figure typed by the assessee in the profit and loss account was not reflected in the ITR. However, the same were available in the profit and loss account enclosed with the Form 3CD. The Ld. AR therefore, requested that the case may be set aside to the A.O for re-processing the return.

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4. The Ld. Departmental Representative (DR), on the other hand, relied on the orders of lower authorities.

5. We have heard the rival submissions, and perused the materials available on record. The CPC, Bengaluru has processed the return based on the entry in ITR, without considering the profit and loss account and Form 3CD filled along with the return. The CPC has taken all figures at Nil filled by assessee and taking gross profit as total income. We are of the opinion that matter should be sent back to AO to process the return after considering the profit and loss and Form 3CD filled by assessee. The AO may call for any other information required from assessee to process the return.

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

Order pronounced in the open Court on 17th October, 2024.

Sd/-
(महवीर सिंह)
(Mahavir Singh)

उपध्यक्ष / Vice President

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 17th October, 2024.

EDN/-

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आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF