

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH, BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND  
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No. 1972/Bang/2024
Assessment Year: 2021-22

Hubli Sathyanarayananasetty Chandrappa, No.47, Chandrashree, Bharayi Colony, Vidyanagar, Hubli – 580 031.	Vs.	The Income Tax Officer, Ward – 2(1), Hubli.
<b>PAN – ABSPC 9227 E</b>		
APPELLANT		RESPONDENT

Assessee by	:	Shri Deepak Gunashekar, C.A
Revenue by	:	Shri V Parithivel, JCIT (DR)

Date of hearing	:	21.11.2024
Date of Pronouncement	:	29.11.2024

**ORDER**

**PER WASEEM AHMED, ACCOUNTANT MEMBER:**

This is an appeal filed by the assessee against the order passed by the ADDL/JCIT (A)-4 Mumbai Dated: 19/08/2024 DIN & Order No : ITBA/APL/S/250/2024-25/1067742006(1) for the assessment year 2021-22.

2. At the outset, we note that there was a delay of 144 days in filing the appeal before the learned CIT(A) by the assessee. The assessee, in its condonation petition before the learned CIT(A), explained that certain items of income were reported in the Tax Audit Report, which were duly offered for tax. However, the Centralized Processing Centre (CPC), while

processing the return under Section 143(1) of the Income Tax Act, added ₹28,61,528/- to the total income of the assessee. Following this, the assessee considered two options: either avoid filing the appeal before the learned CIT(A) or move a rectification application under Section 154 of the Act. Additionally, the assessee is an 85-year-old senior citizen, and due to health-related issues associated with old age, the assessee could not file the appeal within the stipulated time. However, the learned CIT(A) was not convinced by the reasons provided by the assessee for the delay and, therefore, rejected the appeal of the assessee.

3. The learned Authorized Representative (AR) for the assessee contended that the CPC had made a double addition under Section 143(1) of the Income Tax Act, which was subsequently confirmed by the learned CIT(A) when the appeal was rejected. According to the learned AR, a meritorious case should not be rejected on technical grounds, and as such, the matter deserves to be heard on its merits. The learned AR further prayed before us that the delay in filing the appeal before the learned CIT(A) should be condoned. Additionally, the AR requested that the matter be remitted back to the file of the Assessing Officer (AO) for fresh adjudication after necessary verification, particularly concerning the issue of double addition of the same income.

4. On the other hand, the learned Departmental Representative (DR) vehemently supported the orders of the authorities below, arguing that the appeal should not be entertained due to the delay in filing and maintaining the stance that the decision made by the learned CIT(A) was correct.

5. We have heard the rival contentions of both the parties and perused the materials available on record. Considering the advanced age of the assessee, we are inclined to take a sympathetic view. Furthermore, the assessee appears to have a strong case on merit, as highlighted by the learned Authorized Representative. In light of these factors, we condone the delay in filing the appeal before the learned CIT(A) and proceed to adjudicate the issue on its merits.

6. Upon perusal of Form 3CD, placed on pages 11 to 28 of the paper book, we note that certain items were reported by the Tax Auditor in column 6D under the head "Other Item of Income," which were duly offered as income by the assessee in the computation of income (pages 5 to 10 of the paper book). However, we find that the CPC, in its intimation under Section 143(1) of the Income Tax Act, has added the same items of income separately, resulting in a double addition. This aspect of double addition has not been verified by the authorities below. Therefore, in the interest of justice and fair play, we set aside the issue to the file of the Assessing Officer (AO) for fresh adjudication, in accordance with the provisions of law. Hence, the ground of appeal raised by the assessee is allowed for statistical purposes.

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

Order pronounced in court on 29<sup>th</sup> day of November, 2024

Sd/-

**(KESHAV DUBEY)**

Judicial Member

Bangalore

Dated, 29<sup>th</sup> November, 2024

/ vms /

Sd/-

**(WASEEM AHMED)**

Accountant Member

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore