

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH
BENCH 'B' CHANDIGARH

BEFORE: SHRI MAHAVIR SINGH, VICE PRESIDENT
AND SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER,

आयकर अपील सं./ITA No. 681/CHD/2024

निर्धारण वर्ष / Assessment Year : 2018-19

Pawan Kumar Sood, Village Nogli, Tehsil – Rampur.	Versus	The A.O., Rampurbshr.
स्थायी लेखा सं./PAN /TAN No: AGFPS1962C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri M.R.Sharma, Advocate
राजस्व की ओर से/ Revenue by : Dr. Ranjit Kaur, Addl. CIT Sr. DR
तारीख/Date of Hearing : 30.12.2024
उदघोषणा की तारीख/Date of Pronouncement : 30.12.2024

HYBRID HEARING

आदेश/ORDER

PER KRINWANT SAHAY, A.M.

This appeal by assessee is arising out of the order of ld. CIT(A) NFAC, Delhi in appeal No. NFAC/2017-18/10080131 order dated 05.03.2024.

2. At the outset, it is noted that this appeal is delayed by 25 days. The assessee before us contended that the assessee was suffering from viral and due to that, he could not file appeal on

time. The facts are that as per Form No.36, the date of order is 05.03.2024 and this was received by the assessee or communicated to the assessee on 13.03.2024. The appeal should have been filed on or before 02.05.2024 whereas actually appeal was filed on 06.06.2024. Thereby, there is a delay of 25 days. As the cause canvassed by assessee of illness was confronted to ld. Sr.DR, she could not controvert the above fact situation. Hence, we condone the delay and admit the appeal.

3. The only issue in this appeal of the assessee is as regards to making addition of Rs.1,25,36,560/- by the AO without adjudicating in the assessment order despite fact that the assessment is framed under Section 143(3) and the disallowance of Rs. 1,25,36,560/- has been incorporated in the computation sheet only.

4. The brief facts are that the assessee is a Civil Contractor and filed his return of income for the relevant assessment year 2018-19 on 30.10.2018. The assessee's case was selected for limited scrutiny for verification of genuineness of expenses and accordingly, assessment order was passed on 15.04.2021 by noting as under :

1. The case was selected for Limited Scrutiny assessment under the E-assessment Scheme, 2019 on the following issues:-

S. No. Issues

1. *Verification of Genuineness of Expenses*
2. *After considering the assessee's submissions and documents filed in response to the statutory notices no addition on the above issue is made.*
3. *The assessment of income is done as per computation sheet and the sum payable is determined as per the demand notices.*

5. In view of above, ld. Counsel for the assessee stated that the AO while issuing computation sheet has made addition of Rs.1,25,36,560/- without dismissing anything on merit in the assessment order. Aggrieved, assessee preferred appeal before CIT(A).

6. The ld. Counsel for the assessee pointed out that the CIT(A) has just dismissed for non-prosecution of this appeal by the assessee. In view of above, ld. counsel stated that this addition is not at all sustainable because in the assessment order, there is no addition at all. When this fact was confronted to ld. Sr.DR, she could not controvert the facts of the case or she could not point out that this addition is part of assessment order.

7. We have heard rival contentions and gone through facts and circumstances of the case. We noted from the above reproduced assessment order that assessee's case was selected for limited scrutiny under E-assessment Scheme, 2019 only on account of verification of genuineness of expenses but the AO while

completing assessment under Section 143(3) of the Act made no addition. However, in the computation sheet, the AO added this sum of Rs.1,25,36,560/-. In our view, the addition if at all is to be made, it is to be made through assessment order only and not independent of the same. Actually it is a fit case for deletion of addition from the computation sheet because addition is not at all in the assessment order. Hence, we direct the AO to delete this addition from the computation sheet and accordingly, re-compute the income.

8. Appeal of the assessee is allowed.

Order pronounced on 30.12.2024.

Sd/-

**(MAHAVIR SINGH)
VICE PRESIDENT**

Sd/-

**(KRINWANT SAHAY)
ACCOUNTANT MEMBER**

“Poonam”

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar