

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI K.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.565/Nag./2024**  
(Assessment Year : 2017-18)

Amjad Ahmadbhai Sheikh  
BSNL RTTC Building  
Communication Road  
Seminary Hills, Nagpur 440 006  
PAN – APTPS0918R

..... Appellant

v/s

Dy. Commissioner of Income Tax  
Circle-3, Nagpur

..... Respondent

Assessee by : Shri Laxman Andani  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 23/01/2025

Date of Order – 28/01/2025

**ORDER**

**PER K.M. ROY, A.M.**

The present appeal has been filed by the assessee challenging the impugned order dated 26/06/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [“learned CIT(A)”], for the assessment year 2017-18.

2. In its appeal, the assessee has raised following grounds:-

*“1. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in making the additions and disallowance without giving an adequate opportunity of being heard and by not observing the principles of natural justice.*

*2. That the learned CIT(A) erred by not considering the assessee's submission that there are typographical errors and mistakes apparent from records in the reporting done in form 3CD under clause 20(b).*

3. That the appellant craves, leave to add, alter, amend or vary and/or withdraw any or all of the aforesaid grounds of appeal or at time of hearing of the above appeal.

Prayer:

*The appellant prays that the delay in filing the appeal with the Hon'ble ITAT, may kindly be condoned. The order be passed for reconsidering the required rectification by CIT(A)."*

3. There is a delay of 65 days in filing the appeal. The same is condoned in view of the affidavit explaining the cause of delay.

4. The brief facts are as follows as per the submissions of the learned Authorised Representative appearing for the assessee which are reproduced below:—

*"The CPC passed rectification order dated 29.01.2020. As the Employee's Contribution of PF and ESI were paid by the appellant after the "due date" as per the explanation below section 36(1) (va) of the IT Act, 1961, the same was added back to the total income of the appellant in the light of provision of Section 2(24)(x) r.w.s. 36(1)(va) of the Act relying upon the information given by the auditor in Form 3CD.*

*The assessee appealed to CIT(A), NFAC submitting the facts that there are mistakes and typographical error apparent from records while filling the clause 20(b) of Form 3CD which requires rectification. The learned CIT(A) dismissed the appeal with no mention of any consideration given to required rectification and this particular point of the submission remain untouched."*

5. It is evident that the some inconsistencies are pointed out in Form no.3CD. There is no independent corroboration by Auditor to this effect that there was a mistake on his part while uploading Form no.3CD. Further, there is no apparent mistake amenable to be rectified under section 154 of the Act, because there is no mismatch in the return of income and in Form–3CD and there is no error in processing. Moreover, the assessee failed to submit revised return of income in time. The arguments raised are baseless & hollow

and hence rejected. Accordingly, we uphold the impugned order passed by the learned CIT(A) by dismissing all the grounds raised by the assessee in the absence of any corroborative evidences.

6. In the result, appeal filed by the assessee is dismissed.

Order pronounced in the open Court on 28/01/2025

**Sd/-**  
**V. DURGA RAO**  
**JUDICIAL MEMBER**

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

**NAGPUR, DATED: 28/01/2025**

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur