

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&**

Sh. Manoj Kumar Aggarwal, Accountant Member

ITA No. 82/Agr./2023 : Asstt. Year: 2018-19

Shri Kush Goojar, C/o Shyam Bhatia & Company, CAs 326, Prem Trade Centre, Maharani Road, Indore, M.P.-452001	Vs	PCIT, Aaykar Bhawan, City Centre, Gwalior, M.P.-474011
(APPELLANT)		(RESPONDENT)
PAN No. APDPG9869B		

**Assessee by : Sh. Pankaj Mogra, CA &
Sh. Shyam Bhatia, CA**

Revenue by : Sh. Sukesh Kumar Jain CIT-DR

Date of Hearing: 12.02.2025

Date of Pronouncement: 21.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2018-19, arises against the PCIT, Gwalior's DIN & order No. ITBA/REV/M/REV5/2022-23/1051192424(1) dated 23.03.2023, in proceedings u/s 263 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It emerges during the course of hearing that the learned PCIT's impugned section 263 revision directions have held the Assessing Officer's section 143(3) regular assessment framed

on 03.12.2020, as an erroneous are causing prejudice to the interest of the Revenue, on the ground that the assessee's salary expenditure of Rs.14,40,000/- remained unverified in scrutiny.

3. A perusal of the case records on the other hand reveals that the learned Assessing Officer had indeed carried out his detailed enquiry (ies) during scrutiny raising the separate issue of the assessee's salary expenditure, in his section 142(1) notice dated 15.10.2020 (page 12) which stood duly replied on 28.10.2020 (page 15), respectively. Coupled with this, the assessee had further filed all the relevant details of his employees concerned (page 25) before both the learned lower authorities. The Revenue's averments supporting the learned PCIT's section 263 revision direction deserve to be rejected in light of Malabar Industries Ltd. vs. CIT (2000) 243 ITR 83(SC). We order accordingly since it is no more found to be an instance of 'no enquiry' as it is projected at the Revenue's behest. Ordered accordingly.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 21/02/2025.

Sd/-
(Manoj Kumar Aggarwal)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: /02/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR