

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AGRA

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकरअपील सं. / ITA No.31/Agr/2023
(निर्धारणवर्ष / Assessment Year: 2014-15)

Veetraag Vani Trust Sahil Sagar Chauraha Near Arihant Public School, Tikamgarh (MP).	बनाम/ Vs.	Income-tax Officer (Exemption) Ward- Gwalior.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAATV-6832-H		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Rajendra Sharma, Adv. – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Shailender Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	18-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	22.04.2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2014-15 arises out of an order passed by of learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 28-12-2022 in the matter of an rectification order passed by Ld. AO u/s 154 on 18-12-2020. It emerges that the assessee filed return of income at Rs.20.79 Lacs which was accepted u/s 143(1). The assessee revised return of income on 28-02-2016 claiming exemption u/s 10(23)(iiiad) followed by rectification which was rejected on the ground that there was no mistake apparent from record. The rectification order was under challenge before Ld. CIT(A). In para 9.7 of impugned order, Ld. CIT(A) confirmed the rectification order on the ground that the fresh claim so made by the assessee was beyond

the scope of Sec.154. The claim was not made and examined at the stage of processing u/s 143(1) and the claim was not there in the original return of income. Therefore, it could not be said that there was mistake apparent from record. Aggrieved, the assessee is in further appeal before us.

2. It is quite clear that the impugned claim was not made by the assessee in the original return of income. The return was already processed u/s 143(1). The assessee sought rectification by making a fresh claim. As rightly held by Ld, CIT(A), the fresh claim is clearly beyond the scope of Sec.154. Concurring with the same, we dismiss the appeal.

3. The appeal stand dismissed.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(SATBEER SINGH GODARA)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / ACCOUNTANT MEMBER

Dated: 22.04.2025

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA