

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: "SMC" NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.1751/Del/2025
Assessment Year: 2021-22

Smt. Shrutika Khanna, 69, Poorva Duli Chand, Clock Tower, Ghaziabad	Vs.	Income Tax Officer, Ward-72(1), Delhi
PAN : APQPK1755B		
(Appellant)		(Respondent)

Assessee by	Sh. Somil Agarwal, Adv. Sh. Deepesh Garg, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	30.06.2025
Date of pronouncement	30.06.2025

ORDER

This assessee's appeal for assessment year 2021-22 arises against the Commissioner of Income Tax (Appeals)/Addl/JCIT(A)-5, Mumbai's DIN and order no. ITBA/APL/S/250/2024-25/1073134111(1), dated 11.02.2025, involving proceedings under section 143(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. For the reasons stated in the assessee's condonation averments, delay of 1137 days in filing of his lower appeal is hereby

condoned in light of Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC).

3. Next comes the sole substantive issue between the parties wherein the assessee stated to be aggrieved against the alleged double addition of salary income involving the amount in question of Rs.5,44,500; in the course of the CPC's processing dated 17.12.2021 and upheld in the lower appeal discussion. This being the clinching case, the tribunal hereby deems it appropriate to direct the learned assessing authority to frame its consequential obligation after ensuring that there is no double addition of the assessee's above salary income in his hands.

4. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 30th June, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 30th June, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi