

**आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, कोलकाता**

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH KOLKATA

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

आयकर अपील सं/ITA No.1059/KOL/2024

(निर्धारण वर्ष / Assessment Year :2018-2019)

Rekha Rani Gupta, Hossainpur, Purba Bardhaman PIN-713125	Vs	ITO, Ward-1(1), Burdwan
PAN No. : BXVPG 1588 C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Soumitra Choudhury, Advocate
राजस्व की ओर से /Revenue by	:	Smt. Madhumita Das, Sr.DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	10/07/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	10/07/2025

**आदेश / O R D E R**

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 29.02.2024 for the Assessment Year 2018-2019.

2. Shri Soumitra Choudhury, Id.AR appeared on behalf of the assessee and Smt. Madhumita Das, Id. Sr.DR appeared on behalf of the revenue.

3. It was the submission by the Id. AR that that the assessee had on the basis of the Form 26AS filed his return of income. It was the submission that in the Form 26AS it was shown that the assessee had done certain contract work for West Bengal State Electricity Board Burdwan Division. It was the submission that, in fact, the assessee had not done any work. It was the submission that the West Bengal State Electricity Board Burdwan Division had also clarified before the AO in response to notice u/s.133(6) of the Act that the assessee has not done any work for them. However, the AO added the total contract amount as shown in the Form 26AS as income

of the assessee. It was further submitted that the income offered by the assessee was also reduced from the said contract amount and the balance was treated as the expenditure of the assessee and the same was also disallowed. It was the submission that when the assessee has not done any work and the West Bengal State Electricity Board Burdwan Division had also clarified that the assessee and not done work and the mistake in the Form 26AS is on account of mistake committed therein, no addition was called for. It was further submission of the Id. AR that the assessee had also after recognizing the correction in the Form 26AS had filed a revised computation before the AO which has been extracted by the Id. CIT(A in page 7 of his order. It was the submission that this was not considered by the AO. It was the submission that the addition as made by the AO is liable to be deleted and the income of the assessee filed in the revised computation be accepted.

4. In reply, Id. Sr. DR vehemently relied on the order of the Id. AO and Id. CIT(A). It was the submission that no revised return filed by the assessee. It was the submission that in view of the provisions of Section 140 of the Act, the income cannot be recomputed unless revised return is filed.

5. I have considered the rival submissions. A perusal of the facts of the present case clearly shows that the West Bengal State Electricity Board Burdwan Division has committed an error in the deduction and the credit of the TDS in respect of the TAN. The assessee has unfortunately accepted the dictum of such mistake. This was also brought to the attention of the

AO in response to the notice issued u/s.133(6) of the Act issued by the AO to West Bengal State Electricity Board Burdwan Division. It is also noticed that the assessee has filed revised petition, insofar as the time for filing for revised return had also been expired. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id. AO for readjudication after granting the assessee adequate opportunity of being heard. The AO shall consider the revised computation instead of the computation filed by the assessee in his return in view of the decision of the Hon'ble Supreme Court in the case of Goetz (India) Limited, reported in 284 ITR 323 (SC).

6. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 10/07/2025.

Sd/-

(जार्ज माथन)

**(GEORGE MATHAN)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

**कोलकाता** Kolkata; दिनांक Dated 10/07/2025

*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कोलकाता** / DR,  
ITAT, Kolkata
6. गार्ड फाईल / Guard file.

**sआदेशानुसार/ BY ORDER,**

**(Assistant Registrar)**

**Income Tax Appellate**

**Tribunal, Kolkata**

सत्यापित प्रति //True Copy//