

IN THE INCOME TAX APPELLATE TRIBUNAL
'DB', AMRITSAR BENCH, AMRITSAR

HYBRID HEARING

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND
HON'BLE SHRI UDAYAN DAS GUPTA, JM

आयकर अपील सं. / ITA No. 282/ASR/2025
(निर्धारण वर्ष / **Assessment Year: 2010-11**)

Shri Baljinder Singh Chahal S/o Shri Natha Singh Village Ramanchack, PO-Dhulka Teh. Baba Bakala Amritsar (Punjab) -143111	बनाम / Vs.	ITO Ward-4(1) / now Ward2(1) Amritsar (Punjab) - 143001
स्थायी लेखा सं./PAN. AHLPC-4755-E		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/Appellant by	:	Shri Daljit Singh Marwaha (CA)- Ld. AR
प्रत्यर्थीकीओरसे/Respondent by	:	Shri Charan Dass (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/Date of Hearing	:	13-10-2025
घोषणाकीतारीख /Date of Pronouncement	:	16/10/2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2010-11 arises out of an order of Ld. Commissioner of Income Tax (Appeals)-2, Amritsar [CIT(A)] dated 31-05-2016 in the matter of an assessment framed by Ld. AO u/s 143(3) r.w.s. 147 of the Act on 29-03-2016. In the assessment order, Ld. AO made twin additions of Rs.56.25 Lacs and Rs.29 Lacs. The addition of Rs.29

Lacs as made by Ld. AO in computation of income is clerical error since upon perusal of para-3 of the assessment order, it is quite clear that the assessee made investment of Rs.35 Lacs against which Ld. AO gave benefit of Rs.11 Lacs of agricultural income and sought addition of Rs.24 Lacs in the hands of the assessee. However, in the computation sheet, the said figure was erroneously taken as Rs.29 Lacs. The assessee challenged both the additions in first appeal. The Ld. CIT(A) fully allowed the appeal of the assessee qua addition of Rs.29 Lacs though the discussion was made in the impugned order towards sources of Rs.17 Lacs only. The department's appeal against the same stood dismissed by Tribunal in ITA No.441/Asr/2016 common order dated 14-10-2019 on account of low tax effect.

2. The grievance of the assessee stem from the fact that while giving effect to the impugned first appellate order, Ld. AO has granted relief only to the extent of Rs.17 Lacs but confirmed remaining addition of Rs.12 Lacs out of total addition of Rs.29 Lacs. The Ld. AR stated that since the appeal was fully allowed, the assessee was under the impression that the impugned additions stood deleted fully. However, Ld. AO, while passing order giving effect order, has granted relief only to the extent of Rs.17 Lacs but retained addition of Rs.12 Lacs. The said impression of the assessee has led to inordinate delay of 3173 days in the

appeal which deserve to be condoned and the addition be deleted in full.

3. We find the grievance of the assessee to be genuine. It could clearly be seen that addition of Rs.29 Lacs was typographical error. The Ld. AO had made addition of Rs.24 Lacs only. The assessee assailed this addition which was also fully allowed by Ld. CIT(A) through the discussion was made to the extent of sources of Rs.17 Lacs only. Upon perusal of impugned order, it could be seen that the assessee had duly disclosed the sources of funds to the extent of Rs.10 Lacs also which were taken from Shri Avtar Singh through banking channels. On these facts, we admit the appeal of the assessee and direct Ld. AO to delete the impugned addition of Rs.29 Lacs in full.

4. The appeal stand allowed in terms of our above order.

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

Sd/-
(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 16/10/2025

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR
ITAT AMRITSAR