

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "K" Bench, Mumbai.

Before Smt. Beena Pillai (JM) &
Shri Omkareshwar Chidara (AM)

ITA No. 6139/MUM/2024 (Assessment Year : 2021-22)

Baosteel India Company Pvt. Ltd. Unit 603, 6 th Floor, C&B Square Sangam Complex, Adheri Kurla Road, Chakala, Andheri East Mumbai-400 059.	Vs.	DCIT, Circle 1(2)(1) Aayakar Bhavan M.K. Road Churchgate Mumbai-400 020.
PAN : AAFCB1748J		
Appellant		Respondent

Assessee by	:	Shri Vishal Kalra
Revenue by	:	Shri Bhagirath Ramawat
Date of Hearing	:	30/10/2025
Date of pronouncement	:	27/11/2025

ORDER

Per Omkareshwar Chidara (AM) :-

In the above cited appeal, the appellant company filed an appeal to ITAT stating that CPC sent an intimation where certain additions relating to section 115JB of the I.T. Act were made. The main grievance of the appellant company is that they have already added the amounts under the head "provisions written back" and offered the miscellaneous income to the extent of Rs. 15,53,928/- and Rs. 70,379/- while filing Return of Income itself. But, the appellant says that the Ld. AO/CPC has added again stating that they were not added. The appellant challenges the addition made under section 143(1) of the Act by CPC and filed all documents including Tax Audit Report and Income Tax Return, computation of Income, Financials of company etc. and requested the AO to pass a rectification order as the above amounts relating to "provisions" and "Miscellaneous Income" were already offered as income. Since the amount was already added by appellant company, while filing Return of Income, the addition made by CPC again tantamount to double addition and hence the same should be deleted. The Ld. AR of the appellant company has already filed a Rectification Petition

before the Ld. AO on these issues with necessary evidences and still the same is pending. In view of the same, the Bench decided to direct the AO to pass necessary rectification and give relief, if the contentions of appellant company are correct.

2. The appellant's appeal is allowed for statistical purposes.

Order pronounced in the open Court on 27/11/2025.

Sd/-
(BEENA PILLAI)
JUDICIAL MEMBER

Sd/-
(OMKARESHWAR CHIDARA)
ACCOUNTANT MEMBER

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

PS

BY ORDER,
(Assistant Registrar)
ITAT, Mumbai