

IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

ITA No. 678/CTK/2025
(Assessment Year: 2021-22)

Gram Vikas, Mohuda, B.O. Narsinghpur, Ganjam, Ganjam-760002 (Odisha) PAN No. AAAJG 0107 C	Vs.	I.T.O., Exemption Ward, Berhampur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Nanak Fogia, A.R.
Department represented by	Shri Sajib Banerjee, Sr. DR
Date of hearing	23/02/2026
Date of pronouncement	23/02/2026

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the Id. Addl/JCIT(A)-2, Coimbatore in Appeal No. NFAC/2020-21/10199542 dated 18/03/2024 for the A.Y. 2021-22.
2. Shri Nanak Fogia, Id. A.R. appeared on behalf of the assessee and Shri Sanjib Banerjee, Id. Sr. DR represented on behalf of the revenue.
3. The appeal of the assessee is delayed by 559 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating therein sufficient reasons for delay in filing the appeal before the Tribunal, which are not found to be false. Id. Sr. DR did not object to condone the delay. Accordingly, we condone the delay of 559 days in filing the appeal before the Tribunal and appeal of the assessee is admitted for hearing.

4. It was submitted by the Id. AR that the addition as made in the assessment order was to an extent of Rs. 3,51,46,410/-. It was the submission that on appeal, the Id. JCIT(A) had deleted the addition. It was the submission that, however, in the finding portion of the order, the Id. Addl./JCIT(A) has erroneously put the figure at Rs. 3,10,46,410/-. It was the submission that the assessee is unable to file a rectification application under Section 154 of the Income Tax Act, 1961 before the Id. JCIT(A) as the portal of the Income Tax Department does not permit the same. The Id. AR of the assessee has also filed an affidavit to this effect.
5. In reply, the Id. Sr.DR has submitted that there seems to be an error in the order of the Id. Addl./JCIT(A) in respect of the quantification of the addition which has been deleted by the Id. Addl./JCIT(A).
6. We have considered the rival submissions. As it is noticed that the Id. Addl./JCIT(A) has deleted the addition in its entirety but the figure has been wrongly typed as Rs. 3,10,46,410/- as against Rs. 3,51,46,410/-, the error in the order of the Id. Addl./JCIT(A) stands corrected and the addition as deleted by the Id. Addl./JCIT(A) is to be taken as Rs. 3,51,46,410/-.
7. In the result, appeal of the assessee is allowed.

Order dictated and pronounced in the open court on 23/02/2026.

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 23/02/2026
**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT(A)
4. CIT
5. DR
6. Guard File

By Order

Assistant Registrar, ITAT, Cuttack