

आयकर अपीलीय अधिकरण न्याय पीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“G” BENCH, MUMBAI

BEFORE SHRI ANIKESH BANERJEE, JM &
SHRI ARUN KHODPIA, AM

I.T.A. No.8275/Mum/2025
(Assessment Year: 2022-23)

Gauri Hiren Bhanu, Room No. 9/53, Shyam Niwas, Bhulabhai Desai Road, Warden Road, Mumbai-400026. PAN: AFCPB2951A	Vs.	ITO, Ward-17(3)(1), Kautilya Bhavan, BKC, Bandra, Mumbai-400051.
Assessee - अपीलार्थी / Appellant	:	Revenue - प्रत्यर्थी / Respondent

Assessee by : Shri Hari S. Raheja, AR
Revenue by : Shri Sanjeev Bhagat, Sr. DR
Date of Hearing : 05.03.2026
Date of Pronouncement : 06.03.2026

ORDER

Per Arun Khodpia, AM:

The captioned appeal is preferred by the assessee against the orders of Commissioner of Income Tax (Appeals) / National Faceless Appeal Centre (NFAC), Delhi [in short “Ld. CIT(A)”] dated 10.10.2025 for the Assessment Year (AY) 2022-23, which in turn arises from the order under section 143(3) of the Income Tax Act, 1961 (the Act) dated 30.01.2024 passed by Assessment Unit, Income Tax Department. The grounds of appeal raised by the assessee are as under:

“1. On the facts and in the circumstances of the case and in law, the Commissioner of Income Tax Appeals grossly erred in dismissing the appeal of the appellant without going into the facts of the case and without appreciating the submission dated 5th September 2025.

2. The appellant submits that there is no difference between the income returned as income assessed and it is only the issue of calculation of tax wherein the CPC has erred in not granting the set off of the brought forward losses as claimed by the appellant though allowed in assessment and that the Commissioner of Income Tax Appeal has grossly failed in ignoring the submissions to that effect.

3. The Commissioner of Income tax Appeals has failed to appreciate that the tax calculation sheet has to directly correspond with the income assessed, and that any adjustment in the tax calculation sheet not borne out in the assessment order is uncalled for and needs to be rectified.

4. Without Prejudice to the above, this Commissioner of Income tax Appeals ought to have directed the CPC to rectify the calculation of the tax instead of dismissing the appeal on the ground, that the appellant's contentions regarding brought forward losses is without any documentary evidence having failed to ask the appellant to substantiate the initial submission made by the appellant.

5. The appellant prays that the AO be directed to recalculate the tax on the assessed income after granting set off of brought forward losses as claimed and allowed in the assessment order.

6. WITHOUT PREJUDICE The appellant submits that a similar error and calculation of tax in not setting off the brought forward losses made in the intimation u/s 143(1) has been deleted by the Commissioner of Income Tax Appeals in the appeal filed against the said intimation order.”

2. The brief facts of the case are, that the assessee's return was selected for scrutiny and the assessment was completed u/s 143(3) on 30.01.2024, wherein after deliberations the returned income of the assessee has been accepted with no variation. Further, while issuing the computation sheet the CPC had taken the assessed / taxable income at Rs. 2,31,66,530/- as against the income of Rs. 1,91,67,730/- shown by the assessee in her ITR, which is accepted as assessed

income too by the AO. Consequently, a demand of Rs. 8,92,173/- was raised on the assessee.

3. Being aggrieved with the aforesaid computation-sheet attached to the assessment order, assessee preferred an appeal before the Id. CIT(A), however the Id. CIT(A) dismissed the appeal of assessee stating that the issue raised by the assessee does not arise out of the assessment order, as the assessee has not raised this issue before the Id. AO.

4. Being aggrieved with the aforesaid decision by Id. CIT(A), the assessee is in appeal before us.

5. At the outset, Id. Counsel for the assessee submitted that the issues of computational error by the CPC, Bangalore was raised before the Id. CIT(A) as per Ground No. 7 of the appeal in Form-35 stating that *“in computation sheet attached with the assessment order the total income at item no. 15 has been taken at Rs. 2,31,66,530/- in place of Rs. 1,91,67,730/- as per assessment order, thus, there is a difference of Rs. 39,98,800/- in total income. This difference is on account of fact that post completion of the assessment on the returned income set off of brought forward losses has not been given properly in the computation-sheet attached with the assessment order”*. Referring to the aforesaid ground, it is submitted that there was no adjudication by the Id. CIT(A) on this issue, whereas this is a simple computational error on the part of Id. AO, which should have been

directed to be corrected, so as to arrive at the correct taxable income of the assessee.

6. Per contra, the ld. DR submitted that such errors can be rectified even if an application for rectification under section 154 would have been furnished by the assessee before the ld. AO.

7. Having considered the rival submissions, on perusal of the records, we find that there was an error in the computation-sheet enclosed with the assessment order and that needs verification and effect by the ld. AO, we therefore deem it fit to restore this matter back to the file of ld. AO for verification of the facts and to correct the computation-sheet in accordance with the facts on record.

8. Needless to say, that the assessee shall be afforded with reasonable opportunities of being heard in the set aside proceedings. Assessee is direct to assist with information if any as sought by the AO.

9. In result, the appeal of assessee is **allowed for statistical purposes**, in terms of our aforesaid observations.

Order pronounced in the open court on 06-03-2026.

Sd/-
(ANIKESH BANERJEE)
Judicial Member
Mumbai, Dated : 06-03-2026.
**SK, Sr. PS*

Sd/-
(ARUN KHODPIA)
Accountant Member

Copy of the Order forwarded to :

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

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai