

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA 'SMC' BENCH, KOLKATA**

Before Shri P.M. Jagtap, Accountant Member

**I.T.A. No. 2180/KOL/ 2014
Assessment year : 2010-2011**

Asim Kumar Mondal,.....Appellant
Rabindrapally, Circus Maidan,
P.O. Katwa,
Dist. Burdwan-713 130
[PAN : ADMPM 3045 Q]

-Vs.-

Assistant Commissioner of Income Tax,.....Respondent
Circle-2, Burdwan,
Aayakar Bhawan,
Kachari Road,
Burdwan-713 101

Appearances by:

Shri Suvo Chakraborty, Advocate, for the assessee
Shri Apurba Kumar Das, JCIT, Sr. D.R., for the Department

Date of concluding the hearing : September 24, 2015
Date of pronouncing the order : September 24, 2015

O R D E R

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals), Asansol dated 13.10.2014 for the assessment year 2010-11, whereby he upheld the order passed by the Assessing Officer under section 154 rejecting the application filed by the assessee for rectification.

2. The assessee in the present case is an individual, who is employed with Life Insurance Corporation of India as Development Officer. The return of income for the year under consideration was filed by him on 28.07.2010 declaring total income of Rs.12,79,550/-. The said return was processed and accepted by the Assessing Officer under section 143(1) and intimation to that effect was issued by him to the assessee. Thereafter an application under section 154 was filed by the assessee seeking

rectification of the said intimation on the ground that deduction on account of conveyance allowance and additional conveyance allowance received from the LIC was not claimed inadvertently in the return filed. According to the Assessing Officer, the assessee having not claimed the deductions on account of conveyance allowance and additional conveyance allowance, there was no mistake apparent from record in the intimation issued under section 143(1) in not allowing the said deductions. He also noted that the scope of section 143(1) is limited and allowing the deductions not claimed by the assessee in the return of income was beyond such scope. He, therefore, rejected the application filed by the assessee for rectification vide his order dated 07.03.2012 passed under section 154. On appeal, Id. CIT(Appeals) upheld the order passed by the Assessing Officer under section 154 for the same reasons as given by the Assessing Officer. Aggrieved by the order of the Id. CIT(Appeals), the assessee has preferred this appeal before the Tribunal.

3. I have heard the arguments of both the sides and perused the relevant material available on record. As rightly held by the authorities below, the scope of adjustment, which can be done to the income returned by the assessee under section 143(1), is very limited and allowing the deduction on account of conveyance allowance and additional conveyance allowance while processing the return under section 143(1), when such deductions were not claimed by the assessee in the return, is not within the scope of the adjustments permissible under section 143(1). I, therefore, find merit in the stand of the Revenue that there was no mistake in the intimation issued under section 143(1) in the case of the assessee in not allowing deductions, which indeed were not claimed by the assessee at all in the return, which could be rectified under section 154. As regards the reliance placed by the Id. counsel for the assessee in support of the assessee's case on the decision of the Hon'ble Madhya Pradesh High Court in the case of CIT -vs- K.N. Industries reported in 142 ITR 13 (MP) as well as the Board's Circular No. 14(XL-35) dated 11.04.1955, it is observed that the same are not applicable in the context

of rectification of intimation under section 143(1), the scope of which, as already observed by me, is very limited. I, therefore, find no infirmity in the impugned order of the Id. CIT(Appeals) upholding the order of the Assessing Officer passed under section 154 rejecting the rectification application filed by the assessee.

4. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on September 24, 2015.

**Sd/-
(P.M. Jagtap)
Accountant Member**

Kolkata, the 24th day of September, 2015

- Copies to :*
- (1) Asim Kumar Mondal,
Rabindrapally, Circus Maidan,
P.O. Katwa,
Dist. Burdwan-713 130**
 - (2) Assistant Commissioner of Income Tax,
Circle-2, Burdwan,
Aayakar Bhawan,
Kachari Road,
Burdwan-713 101**
 - (3) Commissioner of Income-tax (Appeals), Asansol**
 - (4) Commissioner of Income Tax, Kolkata**
 - (5) The Departmental Representative**
 - (6) Guard File**

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.