



**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

I.T.A. No. 38/Jodh/2023
Assessment Year: 2013-14

Anandji Kalyanji
0, Tambaku Bazar
Tripoliya, Jodhpur
342006, Rajasthan

[PAN: AAHFA 6799B]
(Appellant)

Vs. ACIT, Central Circle-1,
Jodhpur

(Respondent)

Appellant by : Sh. Mahaveer Jain, C.A.
Respondent by : Ms. Nidhi Nair, JCIT-DR

Date of Hearing : 10.10.2023
Date of Pronouncement : 12.10.2023

ORDER

Per Dr. M. L. Meena, AM:

This captioned appeal has been filed by the assessee against the order of the Id. CIT (A) National Faceless Appeal Centre (NFAC), Delhi dated 27.12.2023 in respect of Assessment Year 2013-14 challenging

therein the decision of the Id. CIT(A) in confirming the finding of the AO u/s 154 of the Act by holding that there was no mistaken apparent from the record.

2. At the outset, the Id. counsel for the assessee has submitted that during the course of assessment proceedings, the Id. AO has examined the books of account of the assessee during the course of scrutiny and computed turnover of the assessee by totaling the credit side of cash receipt as per the cash book which are without application of mind. He argued that all the cash receipts do not constitute the business turnover of the assessee and therefore, it was a mistake apparent from the record which ought to have been considered and rectified by the Assessing Officer to reduce the burden of the Higher Authority. He, further submitted that the Id. CIT(A) has ignored the submissions of the appellant in confirming the finding of the AO in upholding the order passed by the AO in rejecting the application u/s 154 filed by the assessee. He prayed that the matter may be set aside with appropriate direction to the Id. CIT(A) or the Id. AO.

3. Per contra, the Id. AO relied on the impugned order.

4. We have heard both the sides, perused the material available on record and the impugned order. Admittedly, the AO has examined the books of account of the assessee, the cash book in particular while computing turnover of the assessee. At this stage, the claim made by the appellant u/s 154 amounts to review of the assessment order by way of further verification and examination of books of account of the appellant, the ledger, cash book and other supporting documents. Meaning thereby, that AO would again require to conduct scrutiny by further verification to verify quantum of turnover as claimed by the appellant. In our view, the claim of the appellant that there was a wrong computation of turnover based on cash receipts credited in the cash book is debatable and review of the assessment proceedings which do not call under the category of omission or apparent mistake from the record. As per provisions u/s 154 only a mistake which are apparent and patent from record, and whose discovery is not depending on any further investigation/verification can be rectified u/s 154 of the Income Tax Act. In view of that matter, the instant case does not fall in the said category and hence, we hold that the issue being debatable which cannot be rectified u/s 154. Accordingly, issue challenged in the grounds raised by the assessee on the issue are dismissed as not maintainable.

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

Order pronounced in the open court on 12.10.2023

Sd/-
(Anikesh Banerjee)
Judicial Member

Sd/-
(Dr. M. L. Meena)
Accountant Member

GP/Sr.PS

Copy of the order forwarded to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT (A)
5. The DR
6. Guard File

Assistant Registrar
Jodhpur Bench