

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI BENCH 'E', NEW DELHI

BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER AND

SH. SANDEEP GOSAIN, JUDICIAL MEMBER (THROUGH VIDEO CONFERENCING)

ITA No.642/Del/2018

Assessment Year: 2006-07

New Vision Net to Home (P)		ITO
Ltd, 1905, Upper	۷s	Ward- 18 (2)
Corporation Bank, Chandni		New Delhi
Chowk,		
New Delhi-110006		
PAN No.AABCN4688H		
(APPELLANT)		(RESPONDENT)

Appellant by	Sh.Virender Chauhan, CA
Respondent by	Sh. Ratan Singh, Sr. DR

Date of hearing:	15/12/2021
Date of Pronouncement:	15/12/2021

<u>ORDER</u>

PER N. K. BILLAIYA, AM:

This appeal filed by the assessee is preferred against the order of the CIT(A)-28, New Delhi dated 13.11.2017 for A.Y. 2006-07.

- 2. The grievance of the assessee read as under:-
 - 1. That under the facts and circumstances of the case and in law, the learned CIT-A has grossly erred while confirming the

demand of Rs. 3,12,530/- on account of fringe benefit tax on the basis of income tax return filed for the assessment year 2006-07 by recording incorrect facts and making irrelevant observations. Therefore, the demand raised as such may be liable to be deleted.

- 2. That under the facts and circumstances of the case and in law the appellant denies the FBT liability to be assessed on a total expenses of Rs. 9,50,288/- and accordingly denies the liability to pay tax and interest demanded thereon. As such, the impugned orders may be liable to be quashed.
- 3. That the appellant, crave leave to amend, alter, add or delete any of the forgoing grounds of appeal.
- 3. The solitary grievance of the assessee show that the application u/s. 154 of the Act was rejected by AO. The assessee filed the return disclosing income of Rs.3,24,970/- by showing the value of fringe benefits of Rs.2,28,160/-. Under the head 'computation of fringe benefits and tax thereon' the assessee has mentioned the following details:-

1. Value of fringe benefits for first quarter Rs. 1,56,385/-

2. Value of fringe benefits for second quarter Rs. 1,68,898/-

3. Value of fringe benefits for third quarter Rs. 2,68,137/-

4. Value of fringe benefits for fourth quarter Rs. 3,56,868/- Rs. 9,50,288/-

5. Value of total fringe benefits (Sch. -17) Rs. 2,28,160/-

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4. The assessee noticed the error in its computation of fringe

benefits and moved a rectification application which was denied

by the AO who was of the opinion that the online filed ITR cannot

be rectified u/s.154.

5. We have carefully considered the grievance of the assessee.

We are of the considered view that if any error has been tracked

in filing the details of fringe benefits the same deserve

rectification after due verification. Merely because the return was

filed online would not allow the revenue to take the benefit of any

factual error in the return so filed. In the interest of justice and

fair play we restore the issue to the files of the AO. The AO is

directed to verify the details and rectify the mistake, if any, as per

provisions of the law.

6. In the result, the appeal filed by the assessee is allowed for

statistical purpose.

7. Decision announced in the open court in the presence of

both representatives on 15.12.2021.

Sd/-(SANDEEP GOSAIN)

JUDICIAL MEMBER

NEHA

Date:-15.12.2021

Sd/-

(N. K. BILLAIYA)
ACCOUNTANT MEMBER

- Copy forwarded to:
 1. Appellant
 2. Respondent
 3. CIT
 4. CIT(Appeals)
 5. DR: ITAT

ASSISTANT REGISTRAR ITAT NEW DELHI

Date of dictation	15.12.2021
Date on which the typed draft is placed	
before the dictating Member	
Date on which the typed draft is placed	
before the Other member	
Date on which the approved draft comes to	
the Sr.PS/PS	
Date on which the fair order is placed before	
the Dictating Member for Pronouncement	
Date on which the fair order comes back to	
the Sr. PS/ PS	
Date on which the final order is uploaded	16.12.2021
on the website of ITAT	
Date on which the file goes to the Bench	
Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant	
Registrar for signature on the order	
Date of dispatch of the Order	