

IN THE INCOME TAX APPELLATE TRIBUNAL  
JODHPUR BENCH, JODHPUR

**BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER**  
**AND**  
**SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBER**

**I.T.A No.519/Jodh/2024**  
(Assessment Year: 2016-17)

<b>M/s Jain Natural Pickles Private Limited,</b> 2, Gundochiya Bas Pali, Marwar, Rajasthan-306 401 <b>PAN: AACCJ9738M</b>	vs	<b>ACIT, Circle-Pali,</b> Pali, Rajasthan-306 401
<b>APPELLANT</b>		<b>RESPONDENT</b>
Present for Assessee		Shri Amit Kothari, CA
Present for Revenue		Shri Brij Lal Meena, Addl.CIT-DR
Date of hearing		19/08/2025
Date of pronouncement		20/08/2025

**ORDER**

**Per Bench:**

The instant appeal of the assessee filed against the order of the Learned Commissioner of Income-tax (Appeals) -4, Jaipur [for brevity, 'Ld.CIT(A)'] passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act') for A.Y. 2016-17, date of order 30/10/2023. The impugned order emanated from the order of the Learned Assistant Commissioner of Income-tax, Circle-Pali,[for brevity, the 'Ld. AO"] passed under section 154 of the Act, date of order 27/06/2019.

2. The registry informed that the appeal was filed with a delay of 134 days. The assessee filed a duly notarised affidavit in support of his contention. The Ld.DR has not made any objection on the same. Therefore, we hold that there is a sufficient cause for filing the appeal belatedly. Accordingly, the delay of 134 days in filing the appeal is condoned and the matter is taken for adjudication.

3. The Ld. AR submitted that a survey under section 133A of the Act was conducted on 22.09.2015 at the premises of the assessee, during which the assessee voluntarily surrendered income amounting to Rs.64,35,168/- pertaining to AYs 2015-16 and 2016-17. It was further contended that for AY 2015-16, the Ld. DCIT, Circle-Pali, vide order dated 21.12.2017 passed under section 143(3) of the Act, made an addition of Rs.42,99,430/- on account of undisclosed investment in factory building, out of the total surrendered sum of Rs.64,35,168/-. Thus, the portion of surrendered income relatable to AY 2015-16 stood duly taxed in that assessment.

However, while filing the return of income for AY 2016-17, in the impugned year, the assessee inadvertently offered the entire surrendered amount of Rs.64,35,168/- to tax, instead of restricting the declaration to the balance figure of Rs.21,35,738/- which alone pertained to AY 2016-17. The Ld. AO, while completing the assessment, simply accepted the return as filed and taxed the entire sum.

On realizing the mistake, the assessee filed a rectification petition under section 154 of the Act, requesting that the surrendered income be reduced to Rs.21,35,738/-, since the balance Rs.42,99,430/- was already taxed in AY 2015-16. The Ld. AO, however, rejected the application on the ground that

the assessee had voluntarily declared the income in its return and that such correction could not be carried out under section 154, as it did not amount to a "mistake apparent from the record". The Ld. AO also placed reliance on the judgment of the Hon'ble Supreme Court in **Goetze (India) Ltd. v. CIT [(2006) 284 ITR 233 (SC)]**, wherein it was held that an assessing officer cannot entertain a claim for deduction or alteration otherwise than by filing a revised return. The aggrieved assessee filed an appeal before the CIT(A). But the Ld.CIT(A) upheld the impugned rectification order. Being aggrieved, the assessee filed an appeal before us.

4. The Ld.DR argued and stands in favour of the order of the revenue authorities.

5. We have carefully considered the rival submissions and perused the record. The undisputed facts reveal that during survey under section 133A of the Act, the assessee surrendered income of Rs.64,35,168/–, which pertained to AYs 2015–16 and 2016–17. Out of the said surrendered amount, a sum of Rs.42,99,430/– was already brought to tax in AY 2015–16 by the Ld. DCIT, Circle–Pali, vide order dated 21.12.2017 passed under section 143(3) of the Act. While filing the return for the impugned assessment year, i.e., AY 2016–17, the assessee inadvertently declared the entire sum of Rs.64,35,168/–, though only the balance of Rs.21,35,738/– was relatable to this year.

The rectification petition filed by the assessee under section 154 of the Act was rejected by the Ld. AO, placing reliance on the judgment of the Hon'ble Supreme Court in *Goetze (India) Ltd (supra)* holding that such correction

could not be entertained except through a revised return. The Ld. CIT(A) also upheld the said view.

We respectfully note the ratio of the Hon'ble Supreme Court in Goetze (India) Ltd. (supra). However, the facts of the present case stand on a different footing. The issue does not pertain to making a fresh claim or deduction dehors the return, but rather to correcting an inadvertent error which has resulted in double taxation of the same income. The portion of Rs.42,99,430/- was already assessed in AY 2015-16 and cannot be subjected to tax once again in AY 2016-17. The records of survey and assessment for AY 2015-16 was very much within the knowledge and custody of the Department.

In view of the above, we are of the considered opinion that the addition sustained by the revenue authorities leads to double taxation of the surrendered income, which is impermissible under the Act. Accordingly, we set aside the orders of the revenue authorities and direct the Ld. AO to restrict the addition to Rs.21,35,738/- for AY 2016-17. The balance addition of Rs.42,99,430/-, already taxed in AY 2015-16, stands deleted.

In the result, the appeal of the assessee is allowed.

6. In the result, appeal of the assessee bearing **ITA No.519/Jodh/2024** is allowed.

Order pronounced in the open court on 20<sup>th</sup> August, 2025

Sd/-

sd/-

(DR.MITHA LAL MEENA)  
ACCOUNTANT MEMBER

(ANIKESH BANERJEE)  
JUDICIAL MEMBER

Jodhpur, Dt : 20<sup>th</sup> August, 2025  
Pavanan

**Copy of the Order forwarded to:**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकरआयुक्त CIT
4. विभागीयप्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Jodhpur
5. गार्डफाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar), ITAT, Jodhpur