

IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPURBEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND
SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBERI.T.A No.793/Jodh/2024
(Assessment Year: 2018-19)

Narain Dal And Oil Mills Sadulshahar 25, Sadulshahar Industrial Area, Sadulshahar, Shri Ganganagar, Rajasthan-335 062 PAN: AAAFN8915B	vs	ITO Ward 1, Sri Ganganagar, Rajasthan
APPELLANT		RESPONDENT

Present for Assessee	None (Adj. Application Rejected)
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 National Faceless Appeal Centre (NFAC), Delhi [for brevity, 'Ld.CIT(A)'] passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act'), for Assessment Year 2018-19, date of order 20/08/2024. The impugned order emanated from the order of the CPC, Bengaluru passed under section 154 of the Act, date of order 17/12/2019.

2. When the appeal was called up for hearing, none was present on behalf of the assessee. An adjournment petition was filed, but there was no merit in

the said petition, therefore, the adjournment was rejected and the appeal was proceeded to dispose of ex parte qua for assessee after hearing the Ld.DR.

3. We heard the rival submissions and considered the documents available on the record. The assessee filed the return under section 139(1) of the Act and the return was processed under section 143(1) of the Act. The assessee filed a rectification petition under section 154 of the Act and the rectification order was passed by confirming the additions related to TDS amount of Rs.3,96,118/- , Rs. 53,279/- and claim of IGST amount to Rs. 37,92,383/-. All the 3 additions were made related to the information supplied by the Chartered Accountant in Form 3CB under the head "Not paid on or before the aforesaid date". The aggrieved assessee filed an appeal before the Ld.CIT(A). The Ld.CIT(A) considering the assessee's submission deleted the addition amount to Rs.3,96,118/- and Rs.53,279/-. But related to the addition amount of Rs.37,92,383/-, the same was upheld. The observation of the Ld.CIT(A) is reproduced below: -

"4.4 I have gone through the rectification order and record available. In the instant case, in the Form no. 3CB uploaded on 27.09.2018. The following is appearing:

26 (i)(B)(b)	not paid on or before the aforesaid date		
	Section	Nature of liability	Amount
	Tax, Duty, Cess, Fee etc	TDS	396118
	Tax, Duty, Cess, Fee etc	IGST	3792383
	Tax, Duty, Cess, Fee etc	TDS	53279
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)			

Now the appellant has submitted challans of Rs. 3,96,118/- paid on 29.04.2018 vide challan sr. no. 00630 through Punjab National Bank u/s 194A and another challan of Rs. 19,584/- paid on 29.04.2018 vide challan sr. no. 00637 through Punjab National Bank u/s 194H and another challan of Rs. 33,695/- paid on 07.04.2018 vide challan sr. no. 07243 through Punjab National Bank u/s 194H. Considering the above, since the appellant has submitted the evidence of payment of Rs. 3,96,118/- u/s 194A and payment of Rs. 19,584/- and payment of

Rs. 33,695/- u/s 194H on 29.04.2018 and on 07.04.2018 respectively. Hence, the addition of Rs. 3,96,118/-, 33,695/-, 19,584/-is deleted. As regards, payment of IGST Rs. 37,92,382.98 is concerned no evidence from the GST department or any third party document has been submitted except explanation for verification. Hence, the same is confirmed for want of linking evidence.”

4. The Ld.DR argued and fully relied on the order of the revenue authorities.

5. In our considered view, we find that the assessee has taken view in the grounds of appeal that due to wrong submission of facts by the Chartered Accountant, the said IGST was reflected in column 26(1)(B)(b) of the Form 3CB of Tax Audit Report. But in the impugned appellate order, the Ld.CIT(A) also mentioned that the assessee was unable to submit the relevant documents related to his claim of IGST. Accordingly, we find that justice will prevail, if we send the matter back to the file of jurisdictional Assessing Officer (JAO) to verify the claim of the assessee. We are not expressing our view on the merit of the case, which will impair the set aside assessment proceedings. Needless to say, the assessee should get a reasonable opportunity of hearing in set aside assessment proceedings. On the other hand, the assessee should be diligent and co-operative in the set aside assessment proceedings, for quick disposal of the assessment.

6. In the result, appeal of the assessee bearing **ITA No.793/Jodh/2024** is allowed for statistical purpose.

Order pronounced in the open court on 20th August, 2025

Sd/-

(DR.MITHA LAL MEENA)
ACCOUNTANT MEMBER

Jodhpur, Dt : 20th August, 2025
Pavanan

sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

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