



**IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH "SMC", RAJKOT**

**BEFORE DR. ARJUN LAL SAINI,
ACCOUNTANT MEMBER**

**ITA No.136/RJT/2025
Assessment Year: (2019-20)**

Jashvantiben Manojbhai Makwana 120, Gujarat House Board Bapa Sitaram Chowk, Kothariya Rajkot 360 022. PAN : FCZPM 0142 M (Appellant)	Vs.	Income Tax Officer, Ward-1(1)(1), Rajkot, Income Tax Department, Race Course Road, Rajkot- 360 001 (Respondent)
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निर्धारितकीओरसे/Assessee by : Shri Sunny Mehta, AR

राजस्वकीओरसे/Revenue by : Shri Abhimanyu Singh Yadav, ld.Sr.DR

सुनवाईकीतारीख/Date of Hearing : 13/03/2025

घोषणाकीतारीख/Date of Pronouncement : 30/04/2025

आदेश / ORDER

Dr. ARJUNLAL SAINI AM;

Captioned appeal filed by the assessee, pertaining to Assessment Year 2019-20, is directed against the order passed by the Learned Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi, vide order dated 31.07.2024, which in turn arises out of an order passed by the Assessing Officer, dated 02.03.2024, u/s.147 read with section 144 of the Income Tax Act, 1961.

2. Learned Counsel for the assessee, at the outset submitted that assessee under consideration does not file return of income, as his taxable income is below the



maximum amount, which is not chargeable to tax. That is, below the exempted slab of Rs.2,50,000/-. The assessing officer made total addition to the tune of Rs.1,55,000/-, and if the assessee files return of income and discloses Rs.1,55,000/-, in his return of income, it will come in the ambit of exempted slab, therefore, addition made by the assessing officer may be deleted.

3. On the other hand, Learned Senior DR for the Revenue, fairly agreed that the addition made by the assessing officer is only of Rs.1,55,000/-, which falls within the ambit of maximum amount, which is not chargeable to tax.

4. I have heard both the parties. I note that the addition made by the assessing officer is to the tune of Rs.1,55,000/-, in the assessment order, which falls within the ambit of maximum amount, which is not chargeable to tax. That is, income up to Rs.2,50,000/- is not chargeable to tax (exempted), therefore, addition made by the assessing officer is hereby deleted and hence, I allow this appeal of the assessee.

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

Order pronounced in the open court on 30/04/2025.

Sd/-

(Dr. A.L. SAINI)

लेखा सदस्य/ACCOUNTANT MEMBER

राजकोट /Rajkot

दिनांक/ Date: 30/04/2025

DKP Outsourcing Sr.P.S



आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त(अपील)/ The CIT(A)
- विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्डफाईल/ Guard File

// True Copy //

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण, राजकोट