

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

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

(HYBRID HEARING)

**श्री वीरवल्ली दुर्गा राव, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
BEFORE SHRI VEERAVALLI DURGA RAO, HON'BLE JUDICIAL MEMBER**

&

SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

**आयकर अपीलसं./I.T.A.No.132/VIZ/2025
(निर्धारणवर्ष/ Assessment Year: 2019-20)**

Ravinder Singh Chauhan 109, B-Block, Ekta Vihar Mohkampur, Uttarkhand-248005 [PAN: AJYPC4488M]	v.	Income Tax officer – Ward – 3(1) Visakhapatnam – 530020 Andhra Pradesh
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाता का प्रतिनिधित्व / Assessee Represented by	:	Shri S. Sudhakar Reddy, CA
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Dr. Aparna Villuri, Sr.AR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	08.04.2025
घोषणा की तारीख / Date of Pronouncement	:	13.05.2025

आदेश /ORDER

PER SHRI S BALAKRISHNAN, ACCOUNTANT MEMBER:

1. This appeal is filed by the assessee against order of Learned Commissioner of Income Tax (Appeals)/ADDL/JCIT(A)-1, Gurugram [hereinafter in short "Ld.CIT(A)"] vide DIN & Order No.ITBA/APL/S/250/2024-25/1071745332(1)

dated 31.12.2024 for the A.Y. 2019-20 arising out of the intimation passed under section 143(1) of the Income Tax Act, 1961 (in short 'Act') dated 02.12.2023.

2. Briefly stated facts of the case are, assessee is an individual and employee in Rashtriya Ispat Nigam Limited filed his return of income from salaries for the A.Y. 2019-20 declaring an income of Rs. 10,61,990/-. Subsequently, assessee filed revised return of income on 29.11.2020 declaring an income of Rs.14,54,530/- for the A.Y. 2019-20. The Central Processing Centre, Bangalore on 02.12.2020 processed the revised return of income filed by the assessee. Assessee later contended that the revised return of income was not filed by him but by his Tax Consultant based on the Form -16 issued for the subsequent assessment year. The Central Processing Centre, Bangalore has processed the revised return of income filed by the assessee.

3. On being aggrieved by the intimation, assessee filed an appeal before the Ld. CIT(A). Ld. CIT(A) considering the submissions of the assessee, dismissed the appeal of the assessee.

4. On being aggrieved by the order of the Ld. CIT(A), assessee is in appeal before us by raising following grounds of appeal: -

"1. Omissions and Inaccuracies in the Revised Return

The revised return filed under section 139(5) contains several inaccuracies and omissions, resulting in an erroneous assessment. It does not accurately reflect the Appellant's income and deductions as specified in Form-16. Critical components such as salary, perquisites, and eligible deductions

were excluded. These omissions and errors led to an incorrect computation of the Appellant's income and tax liability.

2. Inaccurate Tax Demand Due to Incorrect Revised Return

As a result of the incorrect information provided in the revised return, an erroneous and inflated tax demand has been raised, which does not accurately reflect the Appellant's actual tax liability for the assessment year 2019-20. The tax demand should be recalculated based on the accurate information provided in the original return, which was filed in accordance with Form 16.

3. Correctness of the Original Return Filed Under Section 139(1)

The original return, filed under section 139(1), was filed on time and accurately reflected the Appellant's income, deductions, and tax liability as per the Form 16 issued by the employer. There were no discrepancies or omissions in the original return. The correct tax liability, as per the original return, should be accepted as valid.

4. Request for Rectification Under Section 154 of the Income Tax Act

The errors identified in the revised return should be rectified under section 154 of the Income Tax Act, which allows for the correction of mistakes apparent from the record. The original return, which accurately reflects the Appellant's tax obligations, should be processed, and any undue adjustments made due to the erroneous revised return should be corrected.”

5. The only grievance of the assessee is that the revised return of income was filed wrongly and Ld. Authorised Representative [hereinafter “Ld.AR”] pleaded that revised return of income filed by the assessee under section 139(5) of the Act shall be ignored while processing the original return of income filed under section 139(1) of the Act. He pleaded that the original return of income filed under section 139(1) of the Act was based on the Form-16 issued by the employer for the relevant assessment year. He therefore pleaded that appropriate direction may please be given to process the original return of income filed by the assessee by ignoring the revised return of income filed under section 139(5) of the Act.

6. Per contra, Ld. Departmental Representative [hereinafter in short “Ld.DR”] relied on the orders of the Ld. CIT(A).

7. We have heard both the sides and perused the material available on record. It is an admitted fact that the assessee has wrongly filed return of income by declaring the income of the subsequent year for the A.Y. 2019-20 in the form of revised return of income under section 139(5) of the Act. Considering the facts and circumstances of the case and also the Form – 16 submitted by the assessee in the paper book for the A.Y. 2019-20 and A.Y. 2020-21, we find that the assessee has erroneously filed the revised return of income. In the interest of justice, we consider it deem fit and direct the Ld. AO/CPC, Bangalore, to process the original return of income filed under section 139(1) of the Act filed by the assessee vide acknowledgement No. 762566440291120 dated 29.11.2020. Accordingly, ground raised by the assessee is allowed for statistical purposes.

8. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 13th May, 2025.

Sd/-
(श्री वीरवल्ली दुर्गा राव)
(VEERAVALLI DURGA RAO)
न्यायिक सदस्य/JUDICIAL MEMBER
Dated: 13.05.2025
Giridhar, Sr.PS

Sd/-
(एस बालाकृष्णन)
(S. BALAKRISHNAN)
लेखा सदस्य/ACCOUNTANT MEMBER

आदेश की प्रतिलिपिअग्रेषित/ Copy of the order forwarded to :-

1. निर्धारिती/ The Assessee : **Ravinder Singh Chauhan**
109, B-Block, Ekta Vihar
Mohkampur, Uttarkhand-248005
2. राजस्व/ The Revenue : **Income Tax officer – Ward – 3(1)**
Visakhapatnam – 530020
Andhra Pradesh
3. The Principal Commissioner of Income Tax
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्डफ़ाईल / Guard file

//True Copy//

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam