

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

(HYBRID COURT)

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

I.T.A. No. 681/Asr/2024
Assessment Year: 2019-20

Charanjit Singh,
Vill. Gihlad Behram Sharista,
Bia Bhogpur, Jalandhar, Punjab
144201

Vs.

Income Tax Officer,
Ward-4(2), Jalandhar

[PAN: BBIPS 8636J]

(Appellant)

(Respondent)

Appellant by : Sh. J. S. Bhasin, Adv.
Respondent by : Sh. Charan Dass, Sr. D.R.
Date of Hearing : 16.07.2025
Date of Pronouncement : 18.08.2025

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the Id. CIT (A) NFAC, Delhi dated 24.10.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the AO, NFAC passed u/s 147 r.w.s. 144 of the Act, 1961 dated 08.03.2024.

2. There are three grounds of appeal taken by the assessee relating to one single issue that the appeal of the assessee has been dismissed by the Id. CIT(A) by refusing to admit the said appeal for violation of provisions of section 249(4)(b) of the Act, without allowing any opportunity to the assessee to explain his case.

3. Brief facts emerging from records are that the assessee has deposited an amount of *Rs.1.23 cores in Indusind Bank* during the financial year 2018-19 (*relevant to the year under appeal*). In absence of any return on record, proceedings were initiated u/s 148 of the Act (*after complying with necessary procedure*) and in absence of any response from the assessee, the assessment was completed on a total *income of Rs.1,23,27,600/-* u/s 147 r.w.s. 144 of the Act.

4. The matter carried in appeal has been dismissed by the Id. first appellate authority on the grounds that no return of income has been filed and no advance tax has been paid and incorrect information has been stated in *Form No. 35 (row no. 9)* (*where the assessee has offered comments as not applicable*) thereby refusing to admit the appeal for decision on merits for violation of provisions of *section 249(4)(b) of the Act*.

5. Before the Tribunal, the Id. AR of the assessee submitted that the assessee is a *deed writer* and as per the assessee's own calculation no advance tax is payable and he further submitted that the payment of advance tax by the assessee is of his own

accord u/s 210 of the Act, and in the instance case, the total income of the assessee as per the profit and loss account submitted is only Rs.3,25,600/- on which *tax payable will be Rs.3,250/- (with interest)*. As such, he submits that in the instant case, the appeal should have been admitted by the Id. first appellate authority and had an opportunity being actually granted to the assessee in course of appellate proceedings, the assessee could have explained that there is no *default u/s 208 (r.w.s. 210)* of the Act and he prays for an opportunity of explaining his case before the Id. first appellate authority.

6. The Id. DR relied on the order of the Id. CIT(A).

7. We have heard the rival submissions and considered the materials on record and we find that the assessee has submitted a copy of the *profit and loss account and a computation of income for the year under appeal* which reflects his total income of Rs.3,25,600/- and tax payable at Rs.3,250/-. As per the assessee's own computation no advance tax is payable u/s 210 of the Act but admitted tax payable is Rs.3,250/-, which is made a part of this order:

Name: CHARANJIT SINGH	PAN: BBIPS8636J
Father's Name: JAI DEV SINGH	Asst. Year: 2019-20
Address: C/O CHARANJIT DEED WRITER SUB TEHSIL BHOGPUR Bhogpur S.O (Jalandhar) Jalandhar - I (Punjab) - 144201	Financial Year: 2018-19
Mobile No: 9815151522	Status: Individual (Male)
E-Mail: MANUSODHI79@GMAIL.COM	Res. Status: Resident
Date of Birth: 18/10/1965	ITR Form: ITR-3 [Original]
Aadhaar No: 4439 6982 4526	Due Date: 31/08/2019
Passport:	Filing Date: 08/07/2025
Bus. Nature: 21008 : Other services n.e.c. (not elsewhere classified) [Other services]	Ack. No:
Bank: AXIS BANK LTD	Range/Ward: ITO, WARD-4(2),JALANDHAR
Branch:	A/c Type: Current
IFSC: UTIB0001211	ECS: Yes
A/c No: 920020053197019	

COMPUTATION OF INCOME

Description	Gross	Ded./Exmp.	Taxable	Total
INCOME FROM BUSINESS / PROFESSION				
CHARANJIT DEED WRITER	3,25,600		3,25,600	3,25,600
Total	3,25,600		3,25,600	
GROSS TOTAL INCOME (GTI)				3,25,600

Tax Calculation

Total Tax				1,331
Tax Due at Normal Rates				
Less: Tax Rebate u/s 87A		3,780		
Education Cess @ 4%		2,500	1,280	
Interest u/s 234A			51	
Late Fee u/s 234F				923
Tax Payable (R/Off)				1,000
				3,250

Signature
(CHARANJIT SINGH)

M/S CHARANJIT DEED WRITER
VILLAGE GEHLARAN, PO BEHRAM SARISHTA
JALANDHAR, PUNJAB-144201

TRADING A/C FOR THE YEAR ENDED 31.03.2019

PARTICULARS	AMOUNT (In Rs.)	PARTICULARS	AMOUNT (In Rs.)
To Purchases (E-Stamps)	1,22,25,230.98	By Sales (E-Stamps)	1,22,25,230.98
To Gross Profit c/d	4,69,269.02	By Income From Deed Writing	4,69,269.02
TOTAL	1,26,94,500.00	TOTAL	1,26,94,500.00

PROFIT & LOSS A/C FOR THE YEAR ENDED 31.03.2019

PARTICULARS	AMOUNT (In Rs.)	PARTICULARS	AMOUNT (In Rs.)
To Bank Charges	1,768.82	By Gross Profit b/d	4,69,269.02
To Card Charges	4,080.00	By Rounded off	33.00
To Entertainment Expenses	5,490.00		
To Office Maintenance Expenses	12,708.00		
To Salaries	96,000.00		
To Staff Welfare Expenses	3,240.00		
To Telephone Expenses	20,415.00		
To Net Profit trf to Prop. Capital A/c	3,25,600.20		
TOTAL	4,69,302.02	TOTAL	4,69,302.02

FOR & ON BEHALF OF
M/S CHARANJIT DEED WRITER

Sd/-
PROP.
DATE: 21/09/2024
PLACE: HOSHIARPUR

8. As such, considering the computation of the assessee, we remand the matter back to the files of the Id. CIT(A) for admission of the appeal and to decide the grounds contained in Form No. 35 on merits of the case. The assessee is also directed to file all documentary evidences and submissions in support of his contention and to fully cooperate in appellate proceedings. The assessee is also directed to make the payment of Rs.3,250/- being the admitted tax (along with applicable interest).
9. The assessee to be allowed reasonable opportunity of being heard.
10. We have not expressed any opinion on merits of the case.
11. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 18.08.2025

Sd/-
(Manoj Kumar Aggarwal)
Accountant Member

Sd/-
(Udayan Dasgupta)
Judicial Member

GP/Sr.PS

Copy of the order forwarded to:

- (1)The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy

By Order