



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

**BEFORE S/HRI GEORGE MATHAN, JUDICIAL MEMBER AND
RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

ITA No.26/RAN/2024
Assessment Year : 2018-19

Rajendra Prasad, Satbarwa ramghat, Satbarwa-822126	Vs.	ITO, Ward 3(5), Daltonganj
PAN/GIR No.	..	
(Appellant)	..	(Respondent)

Assessee by : Shri Devesh Poddar, Adv
Revenue by : Shri Rajat Datta, Id CIT DR

Date of Hearing : 21/08/2025
Date of Pronouncement : 21/08/2025

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 9.1.2024 in Appeal No.CIT(A) NFAC/2017-18/10212042 for the assessment year 2018-19.

2. Shri Devesh Poddar, Id AR appeared for the assessee. Shri Rajat Datta, Id CIT DR represented on behalf of the revenue.

3. It was submitted by Id AR that the Id CIT(A) has dismissed the appeal of the assessee on the ground that the assessee has not paid the amount equal to the amount of advance tax which was payable by him no

return of income has been filed. It was the submission that this issue is now squarely covered by the decision of the Co-ordinate Bench of ITAT Amritsar Bench in the case of Balwinder Singh vs ITO, reported in (2024) 207 ITD 400 (Amritsar), wherein, the Co-ordinate Bench has held as follows:

"7.1 We find that the assessee has declared , before the AO that he has no taxable income for the year under appeal and his income is only agricultural income, and receipts from sale proceeds sale of agricultural land which is exempted income under the Act 61 and the computation filed , shows non-taxable Income , and has filed documentary evidence of the same before the AO , as evident from the assessment order, and in the computation of income filed by the assessee before the Tribunal , he has declared NIL taxable income , thereby indicating that he is not liable to pay any advance tax as per provisions of section 207 of the Act 61 because he has no total income which would be chargeable to tax and computation of advance tax , as per sec 209 of the Act is NIL, and according to the assessee the payment of advance tax u/s 210 of the Act , of his own accord , does not arise in this case. We also note that the assessee has filed a reply before the first appellate authority to the deficiency letter, dated 15/01/2024, stating that he has no taxable income and not liable to file return of income.

7.2 As such, considering all materials on record, we are of the opinion, that the assessee has presented a prima facie case, of no obligation, to make payment of advance tax u/s 208 of the Act 61, for the year under appeal, and we hold that the CIT(A) should have admitted the appeal for adjudication on merits, and the amount of advance tax payable by the assessee, for the purpose of presenting the appeal, as per provisions of section 249(4)(b), should be taken as NIL."

4. In reply, Id CIT DR vehemently supported the order of the AO and Id CIT(A).

5. We have considered the rival submissions. As it is noticed that this issue is squarely covered by the decision of ITAT Amritsar Bench in the case of Balwinder Singh (supra), the order of the Id CIT(A) is set aside and the issues involved

in this appeal on merits are restored to the file of the Id CIT(A) for adjudication on merits after granting reasonable opportunity of being heard to the assessee.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 21/08/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi ; Dated 21/08/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. Rajendra Prasad, Satbarwa ramghat,
Palamau, Satbarwa-822126
2. The Respondent: ITO, Ward 3(5),
Daltonganj
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT,
5. DR, ITAT, Ranchi
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi