

**INCOME TAX APPELLATE TRIBUNAL: GAUHATI BENCH: GUWAHATI  
BEFORE SHRI RAJESH KUMAR, HON'BLE ACCOUNTANT MEMBER**

**AND**

**SHRI MANOMOHAN DAS, HON'BLE JUDICIAL MEMBER**

ITA No. 141 / GTY / 2025

AY 2018-19

Sailendra Khatowal Bongali Balijan Gaon Tinsukia-786170 (Assam) <b>PAN: ADTPK8120B</b>	The ITO, Ward-1, Digboi
<b>(Appellant)</b>	<b>(Respondent)</b>

<b>Assessee By:</b>	Shri Dindayal Dhandaria, FCA
<b>Department By:</b>	Shri Kaushik Ray, JCIT
<b>Date of Hearing:</b>	23-07-2025
<b>Date of Pronouncement:</b>	06.08.2025

**ORDER**

**PER MANOMOHAN DAS, JM**

The assessee filed this appeal against the order of the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC] Delhi (hereinafter referred to as the ("CIT(A)" dated 21.03.2025 passed under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') and pertains to the Assessment Year [AY] 2018-19.

2. The brief facts of the case are that, the assessee received salary to the tune of Rs. 52,97,592/- during the financial year 2017-18 relevant to the AY 2018-19, however, no return of income was filed by

the assessee during the year under consideration. The assessee was asked to furnish details of source of income , such as bank statements, copy of 26AS, details of salary received amounting to Rs. 59,97,592/- . From Indian Oil Corporation. The assessee failed to comply the same. The Oil India Ltd. Confirmed that the assessee received Gross salary of Rs. 31,55,084/- during the year under consideration in response to the notice u/s 133(6). Notice u/ s 142(1) was issued to the assessee asking the details of income. The assessee failed to participate in the assessment proceedings. Hence, the learned Assessing Officer completed the assessment u/s 144 of the Act and has made addition of Rs. 31,55,084/- after allowing deductions allowed by the employer of the assessee under the head of income 'salary'. Further penalty was levied u/s 270A of the Act.

3. Being aggrieved, the assessee filed 1<sup>st</sup> appeal before the learned CIT(A) under section 270A of the Act. The Id. CIT(A) vide order dated 21.03.2025 dismissed the appeal of the assessee.

4. Being aggrieved, the assessee filed the present appeal before the Tribunal.

5. We observe that, the Id. CIT(A) dismissed the appeal of the assessee observing that there was under reporting on the part of the assessee and did not interfere with the penalty order imposed by the Id. AO.

6. We have considered the submissions of the Ld. AR that, there was no tax liability on the assessee in respect of the amount received as salary from the employer, Oil India Ltd. The employer already deducted tax on the salary income. There was no under reporting.

7. We observe that, the Id. AO allowed the deductions made by the employer on the salary amount. As deductions have been allowed by the Id. AO, then, how the entire salary amount of Rs. 31,55, 084/- can be added to the total income of the assessee? The Id. CIT(A) did not consider this aspect while disposing of the appeal of the assessee.

Therefore, it is our considered opinion that, the case of the assessee should be remanded to the Id. CIT(A) to reconsider the case of the assessee. We direct the Id. CIT(A) to reconsider the case of the assessee after giving the assessee an adequate opportunity of being heard. Also, we set aside the order of the Id. CIT(A) dated 21.03.2025 for reconsideration of the case of the assessee. Thus, we allow the appeal of the assessee for statistical purposes only.

7. In the result, the appeals of the assessee is allowed for statistical purposes only.

8. Order pronounced in the open court on this 06<sup>th</sup> day of August, 2025.

Sd/-  
( Rajesh Kumar)  
Accountant Member

Sd/-  
(Manomohan Das)  
Judicial Member

Date: 06.08 .2025

Copy forwarded to:-

1. Sailendra Khatowal, Bongali Balijan Gaon, Tinsukia, PIN-786170, (Assam)
2. The ITO, Ward-1, Digboi
3. The Pr.CIT
4. The CIT(A)
5. The DR
5. Guard file

By Order

Assistant Registrar  
ITAT, Guwahati / Kolkata