

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

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

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष  
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**आयकर अपील सं./ITA No.750/RPR/2025**

**निर्धारण वर्ष / Assessment Year : 2020-21**

Susamma John  
S 207 Sai Sakthi Avhni 343/35, Srirampura,  
Jakkar B.O,  
Bangalore North, Bangalore-560 064  
Karnataka  
PAN: AJTPJ8725D

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer  
NFAC

.....प्रत्यर्थी / Respondent

Assessee by : None  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 23.12.2025

घोषणा की तारीख / Date of Pronouncement : 24.12.2025

**आदेश / ORDER****PER PARTHA SARATHI CHAUDHURY, JM**

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, dated 28.10.2025 for the assessment year 2020-21 as per the grounds of appeal on record.

2. At the time when the matter was called up for hearing, none appeared for the assessee. As calculated by the Registry, there is delay in filing appeal. However, the calculation of delay is incorrect since the order of the Ld. CIT(Appeals)/NFAC has been passed on 28.10.2025 and as per verification of Form 36, the appeal was filed on 3<sup>rd</sup> December, 2025 which is within the time limit since the time limit from the date of passing of the order of appeal would have expired only on 27.12.2025. Hence, there is no delay involved in filing of this appeal.

3. That before the Ld. CIT(Appeals)/NFAC, the assessee had submitted that she had given her ITR related records to Miss Madhu Ramteke to file ITR for A.Y.2020-21. That the said Miss Madhu Ramteke was always filing ITR for the assessee but in this year, Miss Madhu Ramteke had made mistake in filing ITR for A.Y.2020-21, wherein at the time of filing ITR, she had inadvertently filed some other persons salary details in the ITR of the assessee and thus filed it wrongly. The affidavit from Miss Madhu

Ramteke had also been filed on record by the assessee before the Revenue authorities.

4. That as per facts, the assessee is a salaried employee and retired from army as an officer, being aged about 69 years during the year under consideration. The assessee is drawing monthly pension income which is directly credited to her bank account and the same has been duly shown as pension income in her ITR filed for A.Y.2020-21. The appropriate amount of income tax was at Rs.50,990/- which has been paid and duly reflected in Form 26AS for A.Y.2020-21. In the ITR filed on behalf of the assessee by the said Miss Madhu Ramteke, the salary details have been wrongly filled in which does not belong to the assessee. She has clarified before the department that as a pension holder from army, her other income includes FDR interest and savings bank interest. The assessee had also attached copy of Form 26AS for the relevant A.Y.2020-21 before the department so that her contention can be cross-checked and verified. However, the Ld. CIT(Appeals)/NFAC without any enquiry regarding claim made by the assessee had summarily dismissed the submissions raised by the assessee and had sustained the additions. The facts pertaining to income are not disputed by the Department.

5. Considering the aforesaid facts and circumstances, I am of the considered view that the findings of the Ld. CIT(Appeals)/NFAC is cryptic,

perverse and is not based on any enquiry as regards the submissions made by the assessee. The Ld. CIT(Appeals)/NFAC has also not verified the contents of Form 26AS vis-à-vis returned income of the assessee. That without bringing any reason or details, the submissions of the assessee has been abruptly dismissed by the first appellate authority. In my considered view, the Revenue has not disputed the fact that the assessee is a pensioner and retired army officer who has drawn pension income a/w. bank interest. The Revenue has also not brought any other source of income of the assessee as undisclosed source of income. On the contrary, the assessee has made submissions that mistake has been committed by her tax consultant and in support thereof, the assessee has filed affidavit of the said tax consultant also. Even, the Ld. CIT(Appeals)/NFAC without negating the contents of Form 26AS has summarily dismissed the appeal of the assessee which therefore is not in terms with Section 250(4) & (6) of the Act nor within the principles of natural justice as contemplated within the functioning of a quasi-judicial authority. Accordingly, I set aside the order of the Ld. CIT(Appeals)/NFAC and direct the A.O to delete the additions from the hands of the assessee while providing appeal effect of this order.

6. As per the above terms, grounds of appeal raised by the assessee are allowed.

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

Order pronounced in open court on 24<sup>th</sup> day of December, 2025.

Sd/-  
**(PARTHA SARATHI CHAUDHURY)**  
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 24<sup>th</sup> December, 2025.

SB, Sr. PS

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,  
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur