

आयकर अपीलीय न्यायाधिकरण में, हैदराबाद 'बी' बेंच, हैदराबाद
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad "B" Bench, Hyderabad

श्री मंजूनाथ जी, माननीय लेखा सदस्य एवं श्री रवीश सूद, माननीय न्यायिक सदस्य
SHRI G. MANJUNATHA, HON'BLE ACCOUNTANT MEMBER
AND
SHRI RAVISH SOOD, HON'BLE JUDICIAL MEMBER

आयकर अपील सं./I.T.A.No.2085/Hyd/2025
(निर्धारण वर्ष/ Assessment Year: 2022-23)

St. Jude Medical India Private Limited, Hyderabad. PAN : AAICS9821J	Vs.	The Deputy Commissioner of Income Tax, Circle – 3(1), Hyderabad.
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri Madhur Agrawal (Appeared through Hybrid Mode)
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Shri K. Vinoth Kannan, Sr. A.R.
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	07.01.2025
घोषणा की तारीख/ Date of Pronouncement	:	09.01.2026

ORDER

PER MANJUNATHA G., A.M :

This appeal filed by the assessee is directed against the order of
the learned Addl/Joint Commissioner of Income Tax (Appeals) –

10, Mumbai, dated 05.09.2025 pertaining to the assessment year 2022-23.

2. The brief facts of the case are that, the assessee company is engaged in the business of trading activities of Cardiac Rhythm Management, Cardiac Surgery, and Cardiology devices and filed its return of income for A.Y. 2022-23 on 30.11.2022, declaring total income of Rs. 1,50,37,500/- under the normal provisions of the Income-tax Act, 1961. The case has been selected for scrutiny, and the assessment has been completed under Section 143(3) r.w.s. 144B of the Income-tax Act, 1961, on 27.03.2024, and determined the total income at Rs. 3,72,42,130/- by disallowing expenses claimed under the guise of provisions.

3. The assessee challenged the order passed by the A.O. under Section 143(3) r.w.s. 144B of the Act, dated 27.03.2024, by filing an appeal before Ld. JCIT. In Form No. 35 filed before Ld. JCIT, the assessee had inadvertently, in Column No. 2A of the relevant Form No. 35, mentioned the order passed under Section 143(1) of the Act, instead of the order passed under Section 143(3) r.w.s. 144B of the Income-tax Act, 1961. Ld. JCIT disposed of the

appeal filed by the assessee by order dated 05.09.2025 and dismissed the appeal on the ground that, the assessee had filed the appeal against the order passed under Section 143(1) of the Act, dated 27.03.2024, whereas the grounds of appeal filed along with Form No. 35 pertains to the order passed under Section 143(3) r.w.s. Section 144B of the Income-tax Act, 1961, dated 27.03.2024. Therefore, the appeal against the order under Section 143(3) r.w.s. 144B of the Act cannot be entertained and the appeal was dismissed accordingly. Ld. JCIT further noted that, the undersigned had no jurisdiction for the appeal filed against the order passed under Section 143(3) r.w.s. Section 144B of the Income-tax Act, 1961, and thus, on this count also, the appeal filed by the assessee has been dismissed.

4. Aggrieved by the order of Ld. JCIT, the assessee is now in appeal before the Tribunal.

5. The learned counsel for the assessee, Shri Madhur Agrawal, Advocate, submitted that, Ld. JCIT erred in dismissing the appeal filed by the assessee without even providing any notice for rectifying the mistakes in filing Form No. 35. The learned counsel

for the assessee further submitted that, although there was an inadvertent error in filing Form No. 35 with incorrect section, but fact remains that there is no order under Section 143(1) of the Act, as claimed by the Ld. JCIT, and further, the assessee has filed only the appeal against the order passed under Section 143(3) r.w.s. 144B of the Act, dated 27.03.2024. Since it was only a technical or typographical error, Ld. JCIT ought to have considered the case on merits, and further, even if he does not have jurisdiction over the order passed under Section 143(3) r.w.s. 144 of the Act, he should have transferred the case to the Ld. JCIT having jurisdiction over the appeal of the assessee. Therefore, he submitted that, the order of Ld. JCIT should be set aside and the matter may be remanded to the file of the Ld. JCIT to decide the appeal filed by the assessee on merits.

6. The learned Senior A.R. for the Revenue, Shri K. Vinoth Kannan, on the other hand, fairly agreed that since the assessee claims that it is a typographical error in referring to the section under which the order has been passed in the column provided in Form No. 35, the matter may be remanded to the file of Ld. JCIT to verify the claim and take appropriate steps as per law.

7. We have heard both the parties and considered the relevant arguments of the learned counsel for the assessee and the learned Senior A.R. present for the Revenue. We find that, although the assessee has inadvertently mentioned Section 143(1) in Column No. 2A of Form No. 35, but fact remains that the assessee has filed the appeal against the order passed under Section 143(3) r.w.s. Section 144B of the Income-tax Act, 1961, dated 27.03.2024. Further, Ld. JCIT has dismissed the appeal filed by the assessee without even providing an opportunity to the assessee to rectify the mistakes in Form No. 35 filed before Ld. JCIT. Since Ld. JCIT itself accepted the fact that, the grounds of appeal filed by the assessee relates to the order passed under Section 143(3) r.w.s. Section 144B of the Act, and further, there was no order passed under Section 143(1) of the Act, dated 27.03.2024 as claimed by the Ld. JCIT, in our considered view, it was the duty of Ld. JCIT to verify the records and, in case the assessee files an incorrect Form No. 35 or inadvertently mentioned wrong section in Form No. 35 filed before Ld. JCIT, he should have issued a notice to the assessee to rectify the mistake and pass an appropriate order.

8. Since Ld. JCIT passed the order without providing an opportunity to the assessee to explain its case and also to rectify the mistakes in filing Form No. 35, in our considered view, the order passed by Ld. JCIT dismissing the appeal filed by the assessee cannot be upheld. Thus, we set aside the order passed by Ld. JCIT and restore the issue back to the file of Ld. JCIT and also direct the Ld. JCIT to provide an opportunity to the assessee to rectify the mistakes in filing Form No. 35 and thereafter, deal with the issue in accordance with law. We further direct Ld. JCIT that in case, Ld. JCIT does not have jurisdiction over the appeal filed by the assessee, then the appeal filed by the assessee may be transferred to the appropriate jurisdiction of Ld. JCIT/CIT(A) having jurisdiction over the case of the assessee.

9. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 9th January, 2026.

Sd/- (श्री रवीश सूद) (RAVISH SOOD) न्यायिक सदस्य/JUDICIAL MEMBER	Sd/- (मंजूनाथ जी) (MANJUNATHA G.) लेखा सदस्य/ACCOUNTANT MEMBER
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Hyderabad, dated 09.01.2026.
TYNN/sps

आदेशकी प्रतिलिपि अग्रेषित/ Copy of the order forwarded to:-

1.	निर्धारिती/The Assessee	:	St. Jude Medical India Private Limited, 1-11-250/A, Matarani Sensation Lane Besides Syndicate Bank, Secunderabad, Begumpet S.O., Hyderabad – 500016.
2.	राजस्व/ The Revenue	:	The Deputy Commissioner of Income-Tax, Circle – 3(1), Hyderabad.
3.	The Principal Commissioner of Income Tax, Hyderabad.		
4.	विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, हैदराबाद / DR, ITAT, Hyderabad		
5.	गार्डफ़ाईल / Guard file		

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Hyderabad