

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**"DB" BENCH, NAGPUR**

**BEFORE SHRI PAWAN SINGH, JM &**

**SHRI KHETTRA MOHAN ROY, AM**

**ITA no. 19/Nag./2025**

**(Assessment Year : 2019-20)**

**Jesaram Jeumal Gurbani,**  
Sindhi Camp, Kacchi Kholi,  
Akola, Maharashtra-444001.  
**PAN – AHTPG5301N**

..... Appellant

v/s

ITO, Ward-1,  
Akola.

..... Respondent

Assessee by : Miss Alfiya Rozie, CA  
Revenue by : Shri Surjit Kumar Saha,  
Sr. DR

Date of Hearing -19/02/2026

Date of Order -23/02/2026

**ORDER**

**Per: Khettra Mohan Roy, AM**

The captioned appeal by the assessee is against the impugned order dated 28/11/2024, passed by the learned Commissioner of Income Tax (Appeal)/Addl/JCIT(A)-2, Vadodara [for short, "*Id. CIT(A)*"] for the Assessment Year (A.Y.) 2019-20. *The assessee has raised the following grounds of appeal:*

"1. *Whether on the facts & circumstances of the case, the Id. CIT(Appeals) was justified in affirming the order passed under section 154 by CPC pertaining to disallowance of payment made*

*during the year under consideration pertaining to GST to the tune of ₹. 8,77,670/-."*

2. Brief facts of the case are that the assessee is an individual filed his return of income on 30.09.2029 for Assessment Year (A.Y.) 2019–20 (within extended due date: 31.10.2019) declaring total income of ₹. 4,22,710/- under section 115JC of the Income Tax Act, 1961 (the Act). The solitary bone of contention in this issue is whether the addition of ₹. 8,77,670/- towards unpaid Goods and Service Tax at year end is at all sustainable particularly in view of the fact, the same was paid subsequently prior to submission of detailed. The Id. AR submitted that it was a mistake on the part of the Auditor but we are not impressed by her argument because there was ample time the Audit Report and submission of revised return, moreover this Bench critically deprecated the attitude of threshing application upon fellow professional during absence.

3. The Id. DR vehemently submitted that the appeal is dismissed in keeping in view of the fact that the appeal emanates from the order under section 154 and there is the mistake apparent on record.

4. We have given a thoughtful consideration in the subject technicalities should not come as a barrier for rendering substantial justice. Accordingly it is deem fit to restore the matter back to the file Jurisdictional Assessing Officer only for the limited purpose of

verification of tax paid subsequently. This direction is in tandem with letter and spirit of section 43B of the Act.

5. In the result, the appeal of assessee is allowed for statistical purposes.

Order pronounced in the open Court on 23/02/2026

**Sd/-**  
**PAWAN SINGH**  
**JUDICIAL MEMBER**  
Nagpur dated 23/02/2026

**Sd/-**  
**KHETTRA MOHAN ROY**  
**ACCOUNTANT MEMBER**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

SK, SR. PS

By Order

sr. Private Secretary  
ITAT, Nagpur