

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH "SMC", DEHRADUN**
Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member

ITA No. 128/DDN/2019 : Asstt. Year: 2015-16

Jagdish Vidyalankar, 348,, Alankar Bhawan, Jwalapur, Haridwar, Uttarkhand-249408 (APPELLANT)	Vs	Income Tax Officer, Ward-1(3)(1), Haridwar-249408 (RESPONDENT)
PAN No. AAJPV0551A		

**Assessee by : Sh. Salil Aggarwal, Sr. Adv. &
Sh. Shailesh Gupta, CA**
Revenue by : Sh. A. S. Rana, Sr. DR

Date of Hearing: 16.01.2026	Date of Pronouncement: 30.03.2026
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2015-16, arises against the CIT(A), Dehradun's order dated 13.06.2019 in case No. 10223/CIT(A)/DDN/2017-18, in proceedings u/s 143(3) of the Income Tax Act, 1961.

2. Heard both the parties at length. Case file perused.

3. It emerges at the outset during the course of hearing that the assessee/appellant is aggrieved against both the learned lower authorities' respective assessment findings dated 21.09.2017 as well as the CIT(A)'s lower appellate discussion declining his claim of carry forward loss of Rs.17,48,562/- in

question. Both the learned lower authorities have admittedly held the assessee as not to have filed all the relevant details thereof in his section 139(1) return dated 30.08.2015.

5. Learned senior counsel on the other hand has invited the tribunal's attention to the fact that the assessee had duly filed his revised return on 30.07.2016; and, therefore, both the lower authorities could not have simply ignored the same in a summary manner. We wish to reiterate here that the assessee's revised return is admittedly not in issue in both the lower proceedings. We are accordingly of the considered view in light of PCIT Vs. Babubhai Ramabhai Patel (2017) 84 taxmann.com 32 (Guj.) that once a revised return filed within the prescribed time, the original one would not survive; to conclude that the learned lower authorities have erred in law and on facts in rejecting the assessee's impugned loss claim based on the original return only. We therefore deem it appropriate to direct the learned Assessing Officer to frame his afresh appropriate computation as per law in the assessee's case after verifying all the relevant details.

6. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 30/03/2026.

Sd/-

(Manish Agarwal)
Accountant Member

Dated: 30/03/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR