

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN
BEFORE SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

ITA No. 108/DDN/2026 (A.Y 2017-18)

Tejbal Singh (HUF) J K Puram Opposite KVM Public School Mukhani, Haldwani, Uttarakhand PAN: AACT9569H (APPLICANT)	Vs	Ward (2)(1), Haldwani, Aykar Bhawan, Gaulapar, Haldwani, Uttarakhand (RESPONDENT)
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Appellant by	None
Respondent by	Sh. Amar Pal Singh, Sr. DR

Date of Hearing	09.04.2026
Date of Pronouncement	15.04.2026

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals)- Lucknow-3, ('Ld. CIT(A)' for short), dated 19/09/2025 for the Assessment Year 2017-18.

2. Brief facts of the case are that, the Assessee filed return of income declaring total income of Rs. 90,000/- and agricultural income of Rs. 5,62,500/-. The return has been processed u/s 143(1) of the Income Tax Act, 1961 ('Act' for short) and the case was selected for scrutiny under CASS. An assessment order came to be passed under Section 143(3) of the Act on 04/11/2019 by making an addition of Rs. 4,00,000/- under Section 69A of the Act. Aggrieved by the assessment order, assessee filed an application under Section 154 of the Act before the A.O. for

rectification of the computation error in the assessment order. The said application filed by the Assessee has been allowed and the A.O. corrected the said mistake apparent from record vide order dated 06/11/2019. Aggrieved by the order passed u/s 154 of the Act dated 06/11/2019, Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 06/11/2019 dismissed the Appeal filed by the Assessee on the ground that the Assessee without challenging the original assessment order, raised the ground against the impugned addition in the appeal challenging the order of rectification passed by the A.O.

3. None appeared for the Assessee and the notice issued by the registry returned; however, the Assessee's Representative has filed paper book and the written submission. We have considered the arguments of Ld. Departmental Representative as well as the written submission filed by the Assessee.

4. It is not in dispute that the assessment order dated 04/11/2019 has been passed wherein certain computation error have been committed by the A.O., which has been rectified by the A.O. vide order dated 06/11/2019 under Section 154 of the Act. While passing the Rectification order, the Ld. A.O. has not disturbed the addition of Rs. 4,000,00/- made under Section 69A of the Act. The Assessee not chose to file appeal against the assessment order dated 04/11/2019 before the

Ld. CIT(A). However, the Assessee filed Appeal against the rectifications order dated 06/11/2019, wherein the Assessee's Application has been allowed and computation error has been rectified. If at all, the Assessee has a grievance against addition made in the Assessment Order, the Assessee has to challenge the original assessment order dated 04/11/2019, which has not been done by the Assessee. On the contrary, Assessee challenged the order of rectification passed under Section 154 of the Act, wherein the A.O. has allowed the said application filed by the Assessee. Thus, in our considered opinion, the Ld. CIT(A) committed no error in dismissing the Appeal of the Assessee. However, we observe that it is for the Assessee to challenge assessment order dated 04/11/2019 before the Ld. CIT(A) if so advised in accordance with law subject to the period of limitation. We hereby clarify that the dismissal of this Appeal shall not come in the way of the Assessee filing Appeal before the CIT(A) challenging the assessment order dated 04/11/2019. All the contentions of the parties are left open.

5. In the result Appeal of the Assessee is dismissed.

Order pronounced in the Open Court on this 15th day of April, 2026

Sd/-

**(SANJAY AWASTHI)
ACCOUNTANT MEMBER**

Dated: 15/04/2026

*R. Naheed **

Sd/-

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

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

**ASSISTANT REGISTRAR
ITAT NEW DELHI**