

**IN THE INCOME TAX APPELLATE TRIBUNAL  
JAIPUR BENCHES, "SMC" JAIPUR**

**BEFORE SH. SANDEP GOSAIN, JUDICIAL MEMBER  
AND DR. M. L. MEENA, ACCOUNTANT MEMBER**

**I.T.A. Nos. 8 & 9/JPR/2024**  
Assessment Years: 2018-19 & 2019-20

Zila Parisad,  
Collectorate Building,  
Churu, Raj. 331001  
[TAN: JPRZ 00523F]  
**(Appellant)**

Vs.

Addl. CIT, TDS,  
Jaipur  
**(Respondent)**

Appellant by : Sh. K. L. Chaudhary  
Respondent by : Sh. Monisha Chaudhary, Addl. CIT

Date of Hearing : 07.02.2024

Date of Pronouncement : 15.02.2024

**ORDER**

**Per Dr. M. L. Meena, AM:**

Both the appeals have been filed by the assessee against the separate orders of the Id. CIT(A) National Faceless Appeal Centre (NFAC), Delhi even dated 10.11.2023 in respect of Assessment Years: 2018-19 & 2019-20 challenging therein the ex-party order dismissing the appeals as

erroneous and not maintainable. There are common issues raised, on identical facts, in both the appeals and therefore, these appeals are adjudicated simultaneously.

2. At the outset, the Id. Counsel for the assessee has submitted that the assessee has filed appeal before the Id. CIT(A) on the e-filing portal of the department in respect of Assessment Year: 2018-19. Inadvertently, the assessment year has wrongly been mentioned as 2017-18 and therefore, he has filed a rectification application for removal of deficiency in the appeal memo. However, the Id. CIT(A) has observed that the information of the e-filing portal is based on the details furnished in the appeal memo in Form 35 by the appellant only. Any correction in the appeal memo in Form 35 and verification thereof ought to be made only by the appellant by filing a revised appeal memo on the e-filing portal in the prescribed manner as per Rule 45 of Income Tax Rules, 1962. Thus, the Id. CIT(A) has rejection appeal of the assessee by holding it as erroneous as such and not maintainable.

3. The Id. Counsel pleaded that the matter may be restored back to the Id. CIT(A) with the direction to permit removal of the deficiency in the appeal memo and adjudicate appeal on merits of the case.

4. Per contra, the Id. DR stands by the impugned order, however, he has no objection to the request of the assessee.

5. Heard the rival contention and perused the material on record, and the impugned order. Admittedly, the assessee has committed a mistake while filling the form No. 35 wherein it has mentioned a wrong assessment year as 2017-18 in place of correct assessment year 2018-19 on e-filing appeal portal of the department before the Id. CIT(A). Thus, the Id. CIT(A) has rightly observed that the information in the e-filing portal is based on the details furnished in the appeal memo in Form 35 by the appellant only, and therefore, if any correction is to be required in the appeal memo in Form 35 and verification thereof or to be made only by the appellant by filing a revised appeal memo on e-filing portal in the prescribed manner as per Rule 45 of Income Tax Rules, 1962. Under the circumstances, we are of the considered view, that either the Id. CIT(A) would have issued a deficiency letter to the appellant assessee for removal of such deficiency regarding correction of the assessment year on the e-filing portal of the department or permitting filing a revised appeal memo in Form 35 with due verification of the appellant in the manner prescribed under Rules 45 of Income Tax Rules, 1962. Accordingly, the matter is restored to the file of the Id. CIT(A) with the direction to allow the appellant assessee to file a

revised appeal memo in Form 35 either on the e-filing portal of the Department or physical form, in the prescribed manner as per Rules 45 of Income Tax Rules, 1962 and on filing of appeal in revised appeal memo, the CIT(A) shall adjudicate the appeal on merits of the case after granting adequate opportunity of being heard to the appellant. Thus, the matter is restored back to the file of the Id. CIT(A) to adjudicate the matter afresh as per law.

6. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

*Order pronounced in the open court on 15.02.2024*

**Sd/-  
(Sandeep Gosain)  
Judicial Member**

**Sd/-  
(Dr. M. L. Meena)  
Accountant Member**

*\*GP/Sr.PS\**

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The Id. CIT
- (4) The Id. CIT(A)
- (5) The DR, I.T.A.T., Jaipur
- (6) Guard File

By Order,

Asstt. Registrar