

Bijay Kumar Chandgothia v. ITO

ITA 40/PAT/2026

ITAT / Patna | Order: 17 Aug 2026 | AY 2020-21 (cover page)

01 FACTS OF THE CASE

A ₹11,99,000 section 56(2)(x) amount was offered in the reassessment return. The dispute concerned section 270A penalty and section 270AA immunity where the taxpayer claimed timely tax payment but Form 68 was treated as belated.

Source discrepancy: The cover states AY 2020-21 while running headers state "2022-21". Penalty figures and the Form 68 chronology also differ between grounds and narrative. The note follows the operative disposition and does not adopt a disputed penalty amount.

02 DISCUSSION BY THE HON'BLE TRIBUNAL

Paragraphs 6-8 follow Punam Kanwar Bhati v. ITO and treat the Form 68 filing lapse as procedural in the circumstances, allowing the appeal. This is fact-specific relief, not permission to disregard the statutory filing requirement.

03 JUDICIAL DECISION

Appeal allowed - relief in the penalty dispute

04 OUTCOME - IN FAVOUR OF

Taxpayer - relief in the penalty dispute on the stated facts.

05 AKHB REVIEW POINT

Preserve tax/interest payment evidence, demand-service dates, Form 68 acknowledgements and the assessment-appeal position. Keep the statutory filing discipline; use the decision only after checking comparable facts and applicable law.

SOURCE & VERIFICATION

User-supplied tribunal order; paragraphs 2 & 6-8 reviewed. Subsequent proceedings and independent official-portal authentication not verified.

[Read the complete original order \(PDF\)](#)

AI DISCLOSURE

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