

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“RANCHI BENCH, RANCHI**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Sanjay Garg, Judicial Member and Shri Rajesh Kumar, Accountant Member**

**I.T.A. Nos.40&41/Ran/2020**  
Assessment Years: 2002-03 & 2013-14

**Shri Radha Raman Tripathy..... Appellant**  
Plot No. F-9, City Centre,  
Sector-IV, Bokaro Steel City.  
[PAN: ABHPT2232Q]

vs.

**ITO, Ward-3(2), Bokaro..... Respondent**

**Appearances by:**

Shri R. R. Tripathy, Adv., appeared on behalf of the appellant.

Shri Pranob Kumar Koley, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 27, 2023

Date of pronouncing the order : April 28, 2023

**ORDER**

**Per Sanjay Garg, Judicial Member:**

Both the appeals have been preferred by the assessee against the separate orders dated 27.02.2020 & 19.02.2020 of the Commissioner of Income Tax (Appeals), Hazaribagh [hereinafter referred to as the ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’). Since, common issues are involved in both the appeals, hence, these have heard together and are being disposed of by this common order. The appeal in ITA No.40/Ran/2020 for assessment year 2002-03 is taken as lead case for the purpose of narration of facts.

2. The assessee is an individual and filed his Income Tax Return on 19.03.2004 disclosing total income of Rs.1,56,420/-. The return was processed u/s 143(1) of the Act. Subsequently, it came to the of

the Assessing Officer that the assessee has made certain investments during the year in the form of TDR/FDR as well as saving bank deposits in the joint name with 'Paramjee Alias His Holiness'. Therefore, the Assessing Officer reopened the assessment by issuing notice u/s 148 of the Act. During the assessment proceedings, the assessee not only contested the reopening of the assessment but also the validity of addition proposed to be made by the Assessing Officer on merits. During the assessment proceedings, the assessee explained that the assessee was the second account holder in the joint account. That in fact the aforesaid deposits in the bank account/FDR was of that of 'Shri Paramjee alias High Holiness'. That the first account holder had already declared the entire deposits etc. in his income and paid due taxes. Therefore, the reopening of the assessment in the case of the assessee on the said issue was not warranted. However, the Assessing Officer added the amount of Rs.34,95,982/- on account of bank deposits/FDR etc on protective basis. Apart from that the Assessing Officer also made certain other additions in respect of gift of Rs.2,50,000/- and also estimated of income from profession at enhanced amount of Rs.1,31,000/- as against the amount declared by the assessee at Rs.96,000/- and thereby adding further amount of Rs.34,000/- into the income of the assessee.

4. Being aggrieved by the above order, the assessee preferred appeal before the CIT(A) contesting the reopening of the assessment as well as the impugned additions on merits, but the same has been dismissed by the ld. CIT(A).

5. We have heard the rival contentions and gone through the record. Admittedly, the reopening was made only on account of the assessee being joint account holder along with Shri Paramjee alias

High Holiness. It is not in dispute that first account holder ‘Shri Paramjee alias High Holiness’ has already declared the said deposits in his income tax return and paid due taxes. Therefore, there was no question of proceeding further with the reassessment in the case of the assessee and making the impugned additions. We, therefore, do not find justification on the part of the Assessing Officer in making the impugned additions and the same are accordingly ordered to be deleted.

6. Since the facts and issues involved are identical, hence, our findings given above will mutatis mutandis apply to ITA No. 41/Ran/2020.

7. In the result, both the captioned appeals of the assessee stand allowed.

***Kolkata, the 28<sup>th</sup> April, 2023.***

Sd/-  
**[Rajesh Kumar]**  
**Accountant Member**

Sd/-  
**[Sanjay Garg]**  
**Judicial Member**

Dated: 28.04.2023.

RS

*Copy of the order forwarded to:*

1. Shri Radha Raman Tripathy
2. ITO, Ward-3(2), Bokaro
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

*I.T.A. Nos.40&41/Ran/2020*  
*Assessment Years: 2002-03 & 2013-14*  
*Shri Radha Raman Tripathy*

//True copy//

By order

Assistant Registrar, Kolkata Benches