

ITA No. 681/PAT/2024 (A.Y. 2016-2017)

&

ITA No. 682/PAT/2024 (A.Y. 2017-2018)

Late Ratan Dev Rao

Through Legal Heir Smt. Renuka Devi

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

Before Shri Duvvuru RL Reddy, Vice-President (KZ)

**I.T.A. No. 681/PAT/2024
Assessment Year: 2016-2017**

&

**I.T.A. No. 682/PAT/2024
Assessment Year: 2017-2018**

***Late Ratan Dev Rao,.....Appellant
Through Legal Heir- Smt. Renuka Devi,
Ratwal,Patilar, Chautarwa,
West Champaran-845101, Bihar
[PAN:AGRPR1178D]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-1(5), Bettiah,
Bihar***

Appearances by:

*Shri Sanjeev Kr. Anwar, Advocate, appeared on behalf of
the assessee*

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of
the Revenue*

Date of concluding the hearing: January 02, 2025

Date of pronouncing the order: February 13, 2025

O R D E R

The present appeals bearing ITA No. 681/PAT/2024 and 682/PAT/2024 are directed at the instance of assessee against the orders of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, both dated 6th November,

2024 passed for Assessment Years 2016-17 and 2017-18 respectively.

2. Brief facts of the case are that the assessee is an individual, who died on 19th October, 2024. Returns of income showing total income of Rs.4,86,260/- (for A.Y. 2016-17) and Rs.4,88,650/- (for A.Y. 2017-18) were e-filed on 29.03.2018. The case was selected for limited scrutiny through CASS to verify the cash in hand. Notices under section 143(2) were issued and served on the assessee requesting compliance. However, the assessee remained non-complaint. Notices under section 142(1) alongwith questionnaire were issued requesting compliance. There was no compliance. Due to non-compliance by the assessee, the ld. Assessing Officer has left with no alternative but to assess the income of assessee on the basis of information/data available on the records and the assessments were completed under section 144 assessing the total income at Rs.38,26,000/- (for A.Y. 2016-17) and Rs.48,68,314/- (for A.Y. 2017-18). On being aggrieved, the assessee preferred appeals before the ld. CIT(Appeals).

3. The ld. CIT(Appeals) has given several opportunities to the assessee to substantiate his claim, but the appellant did not file the written submissions and did not represent the case in both the appeals before the ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed both the appeals on 6th November, 2024.

4. On being aggrieved, the assessee preferred appeals before the ITAT.

5. At the time of hearing, it was the submission of the ld. Counsel for the assessee that ld. CIT(Appeals) did not consider the case on merit, rather he just upheld the orders passed by the ld. Assessing Officer. Therefore, he pleaded to delete the additions made by the ld. Assessing Officer as confirmed by the ld. CIT(Appeals).

6. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment orders assessing the taxable income at Rs.38,26,000/- (for A.Y. 2016-17) and Rs.48,68,314/- (for A.Y. 2017-18). Thereafter the assessee preferred appeals before the ld. CIT(Appeals). The ld. CIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the assessee did not substantiate his claim. Therefore, he pleaded to uphold the orders passed by the revenue authorities.

7. I have heard the rival submissions and perused the material available on record. Considering the facts and circumstances of the case, I am inclined to set aside the orders passed by the ld. CIT(Appeals) in order to meet the principle of natural justice, and

remit the matter back to the file of Id. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds in both the appeals raised by the assessee are allowed for statistical purposes.

8. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 13/02/2025.

Sd/-

(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 13th day of February, 2025

*Copies to :(1) Late Ratan Dev Rao,
Through Legal Heir- Smt. Renuka Devi,
Ratwal, Patilar, Chautarwa,
West Champaran-845101, Bihar*

- (2) Income Tax Officer,
Ward-1(5), Bettiah, Bihar*
- (3) CIT(Appeals), NFAC, Delhi*
- (4) CIT - ;*
- (5) The Departmental Representative;*
- (6) Guard File*

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.