

**IN THE INCOME TAX APPELLATE TRIBUNAL
PATNA "SMC" BENCH, VIRTUAL HEARING AT KOLKATA**

**Before
SRI SANJAY GARG, JUDICIAL MEMBER**

**I.T.A. Nos.: 230 & 231/PAT/2024
Assessment Years: 2007-08 & 2010-11**

Manoj Kumar Singh **Appellant**
Gr. Floor, Angad Apartment,
G.D. Mishra Path, New Pataliputra Colony,
Bihar-800013.
(PAN: AFZPS9144M)

Vs.

DCIT/ACIT, Circle-5, Patna **Respondent**

Appearances:

Appellant represented by: *Shri Giridhar Dheliya, CA & Shri Sumit Sourabh, Advocate*

Respondent represented by: *Shri Ashwani Kumar, Sr. DR*

Date of concluding the hearing : 11.02.2025

Date of pronouncing the order : 11.02.2025

ORDER

Both the captioned appeals have been preferred by the assessee against the separate orders dated 02.08.2021 and 04.12.2023 of the Ld. Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as Ld. 'CIT(A)'] u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year (AYs) 2007-08 and 2010-11 respectively. Since facts and issue involved in both the appeals are identical hence, the same have been heard together are being disposed of by this common order.

2. Appeal of the assessee for AY 2007-08 is time barred by 910 days. A separate application for condonation of delay along with affidavit of the assessee has been filed, wherein it has been deposed that Mr. K. K. Singh the then counsel for the assessee was suffering from cancer and very serious neurological issues due to which he could not represent his case properly before the Assessing Officer as well as before the Ld. CIT(A) and due to that

reason also only there was a delay in filing the appeal on behalf of the assessee as he did not inform in time to the assessee regarding passing of the impugned order of the Ld. CIT(A). Considering the aforesaid submissions, in my view, the reason explained by the assessee would constitute sufficient cause for delay in filing the said appeal, therefore, the delay in filing the appeal is hereby condoned.

3. The assessee in ITA No. 231/Pat/2024 has raised the following issues relating to additions/disallowance made by the Assessing Officer.

| | | | |
|----|----------------------------|------|---------------|
| 1. | Disallowance u/s. 43B | ... | Rs.7,12,232/- |
| 2. | Disallowance u/s. 40A(3) | ... | Rs. 40,792/- |
| 3. | Disallowance u/s. 30A(3) | ... | Rs.4,05,141/- |
| 4. | Disallowance u/s. 40a(ia) | ... | Rs.4,59,185/- |
| 5. | Disallowance of donation | ... | Rs. 51,500/- |
| 6. | Additions u/s. 68 | | Rs.8,50,000/- |
| 7. | Additions of Bank Interest | ... | Rs. 3,506/- |
| 8. | Disallowance of Dep. | ... | Rs. 2,340/- |

Whereas, the assessee in ITA No. 230/Pat/2024 has disputed the following additions/disallowance made by the Assessing Officer :

| | | |
|------------------------------|-------|---------------|
| 1. Disallowance u/s. 40a(ia) | | Rs.4,71,211/- |
| 2. Disallowance of Dep. | | Rs. 7,125/- |

As observed above, the Ld. Counsel for the assessee has submitted that due to illness of his counsel Shri K. K. Singh, who has even expired about one and half years back, the case of the assessee could not be represented properly before the lower authorities. In view of this, the impugned order of the Ld. CIT(A) is set aside. The matter is restored to the file of the Assessing Officer in both the appeals for assessment afresh on the issues as noted above. It is directed that the assessee will present his case before the Assessing Officer

and furnish necessary documents and explanations, thereafter the Assessing Officer will decide the issues in accordance with law.

5. In the result, both the appeals of the assessee are treated as allowed for statistical purpose.

Order pronounced in the open Court.

Sd/-

[Sanjay Garg]
Judicial Member

Dated: 11.02.2025

J.Dey (Sr. P.S.)

Copy of the order forwarded to:

1. **Appellant : Shri Manoj Kumar Singh**
2. **Respondent : DCIT/ACIT, Circle-5, Patna**
3. **CIT(A), NFAC, Delhi**
4. **CIT**
5. DR, ITAT, Patna Bench, Patna.
6. Guard File.

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By order

Assistant Registrar
ITAT, Patna Benches