

**IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI**

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER AND  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

I.T.A. No. 178 & 179/Ran/2023

(Assessment Year-2015-16 & 2016-17)

Sangeeta Roy, Line No. 3, Ram Nagina Ray, Nirmal path, Chhota Gamharia-832108 (Jharkhand) <b>PAN No. AKDPR 6848 L</b>	Vs.	A.C.I.T., Circle-3, Jamshedpur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Nishant Maitin, F.C.A.
Department represented by	Shri Khubchand T. Pandya, Sr.DR
Date of hearing	31/01/2025
Date of pronouncement	18/02/2025

**ORDER**

**PER: BENCH**

1. Both these appeals by the assessee are directed against the separate orders of the National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals), [in short, the Id. CIT(A)] both dated 27/06/2023 for the Assessment Year (AY) 2015-16 and 2016-17 respectively as per the grounds of appeal on record. Both these appeals of the assessee are common facts and grounds, therefore, both these appeals are clubbed and heard together and being decided by this common order. For appreciation of facts, we take ITA No. 179/Ran/2023 for A.Y. 2015-16 as a lead case.
2. Rival submissions of both the parties have been heard and record perused. At the outset of hearing, the learned Authorised Representative (Id. AR) of the assessee submits that the Id. CIT(A) has not given fair and reasonable opportunity of hearing to the assessee. The Id. AR of the assessee submits that

earlier, the assessee entrusted the matter to CA Shri Braj Kishore Jha to act as an authorised representative for making timely compliance before the department. During the course of compliance, certain document dated 18/01/2018 detailing agriculture income (sale of milk) was filed through signature of CA Braj Kishore Jha. The said document did not belong to assessee and appears to have been inadvertently furnished before the Assessing Officer. In the said document, neither the name nor the signature of assessee is mentioned. The earlier authorised representative did not attend the subsequent proceedings and also did not inform the assessee of the inadvertent mistake so committed. The Id. AR of the assessee submits that the assessee has earned agricultural income by sale of wheat, paddy and other crops and declared the same in the return of income so filed. The Id. AR of the assessee submits that the assessment was completed on 07/12/2017 under Section 143(3) of the Income Tax Act, 1961 (in short, the Act). The Assessing Officer while passing the assessment order, made addition of Rs. 57,80,580/- on account of unexplained credit. The Id. CIT(A) confirmed the addition made by the Assessing Officer in ex parte order. No sufficient and reasonable opportunities were provided to the assessee by the Id. CIT(A). The Id. AR of the assessee submits that the assessee has good case on merit and is likely to succeed if one more opportunity is provided. The Id. AR of the assessee submits that he states on behalf of assessee to be more vigilant in future in making compliance.

3. On the other hand, the learned Senior Departmental Representative (Id. Sr.DR) for the revenue supported the orders of the revenue authorities. Ld. Sr.DR for

the revenue submits that the Id. CIT(A) has provided more than sufficient opportunities to the assessee to comply with the notices but assessee failed to avail such opportunities. The assessee deserve no leniency at this stage.

4. We have given careful consideration to the relevant documents on record and the submissions of the both the parties. It is observed that total five opportunities were given to the assessee by the Id. CIT(A) as stated in para 3 of the impugned order. We also observed that the order passed by the Id. CIT(A) is not as per mandate of Section 250(6) of the Act. Therefore, the rights and liabilities of the parties herein have not been adjudicated substantially. It is correct that reasonable opportunities have been provided to the assessee, still, there was no compliance. The facts remain that the income tax laws are within the ambit of welfare legislation which are absolutely separate from penal legislation and therefore, given the facts and circumstances and as per applicable law, benefit of doubt has to be attributed to the assessee/tax payer. There may be circumstances beyond the control of assessee or "vis major" because of which the assessee may not have able to comply with the notices before the NFAC/Id. CIT(A). Under the given facts on record, which cannot be said that such non-compliance was deliberate or malafide on the part of assessee. Therefore, in the interest of principles of natural justice, we are inclined to provide one final/last opportunity to the assessee and accordingly the order of NFAC/Id.CIT(A) is set aside and the matter is remanded back to the file of Id. CIT(A) for de novo adjudication. The assessee is also directed that this being the final/last opportunity, she should file all the relevant documents and evidences before NFAC/Id. CIT(A) and represent her case on

merits. In the result, the grounds of appeal raised by the assessee are allowed for statistical purposes.

5. In the result, this appeal of assessee is allowed for statistical purposes only.

**ITA No. 179/Ran/2023 for A.Y. 2016-17**

6. We find that in this appeal, the assessee has raised similar grounds of appeal. We also find that the facts of this appeal is common to the facts and grounds as raised in ITA No. 179/Ran/2023 for A.Y. 2015-16, which we have restored back to the file of Id. CIT(A) for fresh adjudication. Therefore, keeping in view the principle of consistency on similar set of facts, this appeal of assessee is also restored back to the file of Id. CIT(A) for deciding the same afresh with similar direction. In the result, grounds of assessee's appeal are allowed for statistical purposes only.
7. In the result, both these appeals of assessee are allowed for statistical purposes only.

Order announced in open court on 18th February, 2025.

Sd/-  
(PARTHA SARATHI CHAUDHURY)  
JUDICIAL MEMBER

Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER

Ranchi, Dated: 18/02/2025

*\*Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi