

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE: SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

I.T.A. No. 117/Ran/2018 (Assessment Year-2014-15)
(Virtual Hearing)

M/s Alam Hospital & Research Centre (P) Ltd., M/s O.P. Jalan and Associates, Consultants LLP, 48, Cart Sarai Road, Upper Bazaar, Ranchi, Jharkhand, PIN-834001. PAN No. AAECA 4484 H	Vs.	D.C.I.T. Circle-2, Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri V.K. Jalan, A.R.
Department represented by	Shri Khubchand T. Pandya, Sr. DR
Date of hearing	04/03/2025
Date of pronouncement	28/03/2025

ORDER

PER: BENCH:

1. This appeal by the assessee is directed against the order of the learned Commissioner of Income Tax (Appeals), Ranchi [in short, the Id. CIT (A)] dated 28/03/2018 for the Assessment Year (AY) 2014-15 by raising following grounds of appeal:

- "1. For that, the learned. CIT(A) under the facts and circumstances of the case erred in confirming the disallowance made by the Id. Assessing Officer, with respect to the claim of deduction made by the assessee u/s 80IA amounting to ₹ 59,66,237/-, when the same deduction has been allowed in the earlier years.
2. For that, the Ld. CIT(A) under the facts and circumstances of the case erred in confirming the addition made by the Ld. Assessing Officer amounting to ₹ 1,59,150/- by disallowing the "Donation & Subscription" expenses.
3. For that, the other grounds shall be urged at the time of hearing."

2. The appellant has raised above grounds of appeal by filing appeal memo dated 07/05/2018.

3. During the course of hearing, the learned counsel for the appellant informed that the assessment order u/s 147 of the Income Tax Act, 1961 (in short, the Act) has been passed in the case of appellant for the same A.Y. 2014-15 vide order dated 31/01/2025. Whereas the original assessment order under Section 143(3) was passed for the same A.Y. 2014-15 in this case on 26/12/2016. The appellant had filed appeal before the Id. CIT(A) against the order of the original assessment order dated 26/12/2016 and the Id. CIT(A) vide its order dated 28/03/2018 has already decided the grounds of appeal raised by the appellant. Against the impugned order of the Id. CIT(A), the present appeal was filed before this Bench. Thus, before this Bench, there are two orders on the same issue for the same assessment year in the case of appellant passed under Section 143(3) dated 26/12/2016 and another under Section 147 dated 31/01/2025 on the same issue of addition where the claim of deduction under Section 80-IB(11C) was disallowed.
4. The learned Sr. DR for the revenue also confirmed the position as taken by the appellant's counsel.
5. Thus, we are of the view that it would be proper to remand the matter back to the file of Assessing Officer to decide the issue, in question, afresh by affording the assessee the reasonable opportunity of being heard. The appellant is also directed to produce all necessary documents and details as required by the Assessing Officer which the assessee has claimed that he could not produce the same during original assessment proceedings under Section 143(3) of the Act. In the result, grounds of appeal raised by the assessee are allowed for statistical purposes only.

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

Order announced in open court on 28th March, 2025.

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Ranchi, Dated: 02/04/2025

**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi