

**SIN THE INCOME TAX APPELLATE TRIBUNAL “PATNA” BENCH, PATNA
VIRTUAL HEARING AT KOLKATA**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No. 691 & 692/PAT/2024
Assessment Year: 2017-18**

Faiz Ahamad 28/292, East Makhdoom Saray, Siwan, Bihar-841226. (PAN: APQPA6644B)	Vs	ITO, Ward-2(3), Siwan
(Appellant)		(Respondent)

Present for:

Appellant by : Shri Sanjeev Kumar, Advocate
Respondent by : Shri Ashwani Kr. Singal, JCIT

Date of Hearing : 03.04.2025
Date of Pronouncement : 03.04.2025

ORDER

Per Bench :

ITA No. 691/Pat/2024 filed by the assessee is against the order of the Ld. Commissioner of Income Tax (Appeal), NFAC, Delhi [hereinafter referred to as “the Ld. CIT(A)”] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for AY 2017-18 vide order dated 08.10.2024 passed against the quantum appeal and ITA No. 692/Pat/2024 of the assessee is against the order of the Ld. CIT(A) dated 23.10.2024 is against the penalty levied u/s. 271AAC(1) of the Act.

2. Shri Sanjeev Kumar, Advocate represented on behalf of the assessee and Shri Ashwani Kr. Singal, JCIT, DR appeared on behalf of the revenue.

3. It was submitted by the Ld. AR that the assessee had responded to the notice issued by the Ld. CIT(A), however, the Ld. CIT(A) has not considered the explanations given by the assessee. The proof of filing the confirmations is as follows:

Acknowledgement Number : 384988221200824

e-Proceedings Response Acknowledgement				
INCOME TAX DEPARTMENT				
PROCEEDING DETAILS				
PAN/TAN	APQPA6644B			
Name	FAIZ AHAMAD			
Financial Year	2016-17			
Assessment Year	2017-18			
Proceeding Name	First Appeal Proceedings			
Notice/Communication Reference ID	100083475262			
Notice Section	250			
Description	[ITBA]Hearing Notice u/s 250of Income Tax Act 1961.			
Notice Issue Date	13-Aug-2024			
Due Date for Submission	20-Aug-2024			
Communication Sent date				
Document Reference ID	ITBA/NFAC/F/APL_1/2024-25/1067579207(1)			
RESPONSE SUBMITTED				
Remarks	ATTACHED			
Hash * Value Of Remarks	9448242431c8326464951951cde230c2fa6fe0a27599332fd0beef57203b53dd			
Sl No	Attachment Name	Description	Size(bytes)	Hash * value of Attachment
1	ws.pdf	WRITTEN SUBMISSION	78189	87abc80b3274419efd560932341e33732230194a769de90301770e7aa25b7f55
2	Audited Accounts.pdf	ANNEXURE-1	260285	0b44e4c959bfaabfac9f6326282f490ec4ae54240af01cdb9e8779709089c256
3	VAT RETURNS.pdf	ANNEXURE-2	460001	b43d488252db592ea85916f6ae49a3942da42f87ce3bfc25b592f0208607d025
4	Bank Accounts.pdf	ANNEXURE-3	3225426	bc5d51d44c7719426b6d922a886c44d9

Sl No	Attachment Name	Description	Size(bytes)	Hash * value of Attachment
				276eb57f52226ec14 185815fe9bac16f
5	cash deposit in demonetisation-merged.pdf	ANNEXURE-4	2341185	a282ceb980a2ba8e 0de28e265579a5c0 1b8e53432c0a995e0 5694c4ffaaef593
6	(4) Cash Book Daywise closing FY 2016-17.pdf	ANNEXURE-5	549434	87ab5f0a7fbdaf965 04907e4737ca15df1 0d9ddb7f78e50fa970 07fb4ed13324f
7	Cash-deposit-demonitization-HIRAPANNA-JEWELLERS-VISAKHAPATNAM.pdf	ANNEXURE-6	2757804	c886483def9060144 45e74fcf19805f230 8f1c594886c3f781d 277711fe1a1e5
This is a system generated acknowledgement and does not require signature				
* Hash : This value will uniquely identify the uploaded files and remarks.				

4. It was the submission by the Ld. AR that the issue may be restored to the file of the Assessing Officer as all these evidences can be considered by the Assessing Officer. The Ld. Sr. DR has not raised any serious objection to this prayer of the Ld. AR of the assessee.

5. We have heard the rival submissions. As it is noticed that the assessee has not produced these evidences before the Assessing Officer although the same has produced before the Ld. CIT(A) and the Ld. CIT(A) has failed to take into consideration the submission of the assessee. In the interest of natural justice, the issues in this appeal are restored to the file of the Assessing Officer for re-adjudication after granting the assessee adequate opportunity of being heard. Therefore, the ITA No. 691/Pat/2024 filed by the assessee is partly allowed for statistical purposes.

6. ITA No. 692/Pat/2024 is against the penalty levied u/s. 271AAC(1) of the Act. As the quantum appeal has already been restored to the file of the Assessing Officer for re-adjudication afresh and this being a penalty

levied in respect of the said set aside assessment, the same shall also stand quashed. However, liberty is given to the Assessing Officer to initiate penalty proceedings in the event it is found necessary in the said set aside assessment proceedings.

7. In the result, the appeal of the assessee in ITA No. 691/Pat/2024 is partly allowed for statistical purposes and ITA No. 692/Pat/2024 is dismissed.

Order dictated and pronounced in the open court.

Sd/-
(Rakesh Mishra)
Accountant Member

Sd/-
(George Mathan)
Judicial Member

Dated: 3rd April, 2025

JD, Sr. P.S.

Copy to:

1. The Appellant: Shri Faiz Ahamad, Siwan
2. Respondent – ITO, Ward-2(3), Siwan
3. CIT(A), NFAC, Delhi
4. Pr. CIT
5. DR, ITAT, Patna
6. Guard file.

True Copy

By Order
Assistant Registrar
ITAT, Patna