

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Sanjay Awasthi, Accountant Member

I.T.A. Nos.168, 169, 170,171/Pat/2014
Assessment Years: 1992-93, 1993-94, 1994-95, 1995-96

Ravi Nandan Kumar Sinha.....Appellant
Prop. M/s A. Traders,
‘Satyam Shivam’ Road No.1,
North Patel Nagar,
Patna-800023.
[PAN: AFYPS6290M]

vs.

DCIT, C.C-5, Patna..... Respondent

I.T.A. Nos.249, 250, 251, 252, 253, 254, 255, 256/Pat/2006
Assessment Years: 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, 1997-98, 1998-99, 1991-92

Ravi Nandan Kumar Sinha.....Appellant
Prop. M/s A. Traders,
‘Satyam Shivam’ Road No.1,
North Patel Nagar,
Patna-800023.
[PAN: AFYPS6290M]

vs.

DCIT, C.C-5, Patna..... Respondent

Appearances by:

Shri Praphull Kumar Sinha, Advocate, appeared on behalf of the appellant.

Shri Rinku Singh, CIT, appeared on behalf of the Respondent.

Date of concluding the hearing : April 16, 2025

Date of pronouncing the order : April 21, 2025

आदेश / ORDER

Per Bench:

These captioned appeals have been filed by Smt. Alka Sinha, wife and legal heir of the assessee namely Late Ravi Nandan Kr. Sinha

against separate orders of the Commissioner of Income Tax (Appeals) [hereinafter referred to as 'CIT(A)'] passed u/s 144/147 & I.T.A. Nos.168, 169, 170,171/Pat/2014 passed u/s 271(1)(c) of the Income Tax Act (hereinafter referred to as the 'Act'). During the pendency of the appeals, the assessee namely Ravi Nandan Kr. Sinha was passed away and fresh Form No.36 was filed by her wife namely Smt. Alka Sinha against the order of the CIT(A), Patna relating to the above captioned assessment years. Since, the facts and issues involved in all the appeals are common and identical except different assessment years and quantum involved, therefore, we heard all these appeals together and dispose of by this common order for the sake of clarify and convenience. We take ITA No.256/Pat/2006 for the assessment year 1991-92 is taken as the lead case and the findings therein shall be applied mutatis mutandis to the remaining all connected appeals.



2. Brief facts of the case are that the assessee, late Ravi Nandan Kr. Sinha was engaged in the business of supplying goods to the government of Bihar. It came to light on the basis of information received from the Director of Investigation, Ranchi & Patna that the assessee has allegedly received certain payments without actually supplying goods to the Bihar government. Based on this information, the Assessing Officer issued notice u/s 148 of the Act for the assessment year under consideration. Despite issuance of notices u/s 148 and 142(1) of the Act, no return was filed by the assessee. However, the Id. AR appeared before the Assessing Officer and filed a photocopy of intimation u/s 148(1)(a) to show that the return was filed. The Assessing Officer thereafter completed the assessment u/s 144/147 of

the Act. In this assessment, the Assessing Officer treated the receipts from the government department as income without corresponding expenditure and made the addition accordingly including a payment of Rs.6,97,408/- from the Animal Husbandry Department, Govt. of Bihar during the financial year 1990-91 for which no actual supply of goods were made.

3. The assessee filed an appeal before the ld. CIT(A) who confirmed the addition and upheld the order of the Assessing Officer.

4. Subsequently, the assessee filed second appeal before this Tribunal. During the pendency of this appeal, it was brought to the notice of the Tribunal that Ravi Nandan Kr. Sinha has passed away 13.09.2023 and an application was moved by his wife as a legal heir i.e. Smt. Alka Sinha for substitution her name in place of her husband in the pending appeal. It was also submitted by her that due to demise of her husband, the records and documents were not fully traceable, therefore, she was unable to furnish the documentary evidence in connection with the case. She also pleaded for one more opportunity which may be given in order to substantiate her deceased husband's case and requested that the matter may be remanded to the file of the Assessing Officer for fresh examination. It is also pertinent to note that the penalty proceedings u/s 271(1)(c) of the Act for appeals in I.T.A. Nos.168, 169, 170,171/Pat/2014 for Assessment Years 1992-93, 1993-94, 1994-95, 1995-96, which arose from the quantum of the additions as made by the Assessing Officer and sustained by the ld. CIT(A) and the assessee has challenged those orders before this Tribunal as well.

The contents of the affidavit filed by the legal heir of the assessee is as under:

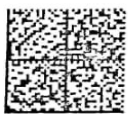
ber Price aid	Prohibition Excise & Registration Department, Government of Bihar	INDIA NON JUDICIAL Other
First Party Name *	: Not Applicable	 
Second Party Name *	: ALKA SINHA	
Purchased By *	: ALKA SINHA	
Certificate Number	: BR038156541737359803723	
Consideration Price	: ₹0.00/-	
Stamp Duty Paid	: ₹10.00/-	
Registration Fee & Other Fees	: ₹0.00/-	
LLR & Proc Fee	: ₹0.00/-	
Miscellaneous Fees	: ₹0.00/-	
Discore SC	: ₹0.00/-	
Total Amount	: ₹10.00/- (Ten)	



This stamp paper will only be valid if embossed below with special RED ink impression

Phone No:
 Sold To/Issued To:
 ALKA SINHA
 For #hom/ID Proof:
 ALKA SINHA

भारत INDIA
 INDIA NON JUDICIAL
 D S R OFFICE
 PATNA SADAR
 800001
 BIHAR
 सिद्धर
 भारतीय नैर न्यायिक



JAN-20-2025 14:43:09

₹ 000010/-
 ZERO ZERO ZERO ZERO ONE ZERO

Other
 38156541737384189780-00110855
 3815654 82190

1112
 24/1/25

(TO BE ATTESTED BY 1st CLASS MAGISTRATE /SUB-JUDGE
 ON NON JUDICIAL STAMP PAPER OF ₹. 10/-)



Affidavit of Smt. Alka Sinha, Wife of Late Ravinandan Kumar sinha, Resident of A/1, Satyam Shivam, Road no. 1, Ravi Chowk, North Patel Nagar, Patna – 800024.
 PS- PATLIPUTRA.

The Deponent solemnly affirms as follow :-

1. That Ravinandan Kumar Sinha was my husband and he died on 13/09/2023.
2. That Appeal Nos. ITA 249 PAT to 256 PAT/2006, ITA 168 PAT to 171 PAT/2014 and M. A. 7 PAT/2019 are pending before Income Tax Appellate Tribunal. Since the Appellant Late Ravinandan Kumar Sinha is no more in this world, I shall follow these cases as a Legal Heir.

That there is no property in the name of Appellant.(RAVINANDAN KUMAR SINHA)



Alka Sinha

4. That the diseased has left behind the following heir including myself under Hindu Succession Act and his name along with his relationship with diseased, his age and address is given below :-

Sl. No.	Name	Age	Relationship	Address
1.	Aditya Raj	30 Years	Son	A/1, Satyam Shivam, Ravi Chowk, Road No. 1, North Patel Nagar, Patna - 800024

5. That the diseased did not leave any other heir except that whose name is given above.
6. That diseased has left behind no will.

VERIFICATION

I, Alka Sinha the above named deponent, do hereby verify that the contents of para 1 to 6 of the above affidavit are true and correct to my knowledge and that no portion is false and that the said affidavit conceals nothing which is relevant to the above matter.
Signed, dated and verified at Patna ----- Day of January, 2025.

श्री/श्रीमती आलका सिन्हा
ने उपरोक्त लक्ष्य मेरे सामने पढ़ा त किया
जिसको श्री (S. सिन्हा)
सामक्ष्य में पढ़ा त किया।

DEPONENT
Alka Sinha
ALKA SINHA

कार्यपालक दण्डाधिकारी
पटना सबर

the deponent Lt.
signed in my presence

Charan Singh
Advocate
C.B.A. PATNA
REG. No - 2847/9



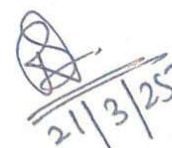
5. At the time of hearing, the ld. AR appearing for the legal heir of the assessee has submitted that the assessment had been made ex parte due to non-availability of the records and non-compliance by the previous counsel. He also pleaded that in the interests of justice, an opportunity may be granted to the assessee to place supporting documents before the Assessing Officer. He further stated that the additions were made without giving proper opportunity to the assessee and without conclusive evidence to submit against the charge of bogus receipts as alleged in the assessment order.

6. On the other hand, the ld. DR strongly objected to the prayer made by the assessee and submitted that the assessment order is pertaining to the party as far as back 1991-92 and that the assessee has neither complied with the statutory notice in order to pay the tax due, despite substantial additions were made in all the years. It was urged that the matter not to be remanded as this belated stage. The ld. DR also furnished a detailed report in connection with the above case furnished by the ld. CIT(DR), Patna in the following manner:

Name of the Assessee: Ravinandan Sinha, legal heir;
 Mr. Alka Sinha (Wife)

Sl. No.	ITA No.	A.Y.	Appeal by	Appeal against	Assessed income	Demand	Recovery
1.	249/Pat/06	1992-93	Assessee	Assessment order u/s 144/147 dtd. 14-03-2000	1,10,98,448/-	19,90,41,450/- including interest of Rs. 19,35,14,625/-	Nil
2.	250/Pat/06	1993-94	Assessee	Assessment order u/s 144/148 dtd. 26.03.1999	4,12,35,955/-	5,20,05,240/-	Nil
3.	251/Pat/06	1994-95	Assessee	Assessment order u/s 144/148 dtd. 26.03.1999	7,28,90,854/-	7,30,87,446/-	Nil
4.	252/Pat/06	1995-96	Assessee	Assessment order u/s 144/148 dtd. 26.03.1999	7,74,24,430/-	6,18,89,544/-	Nil
5.	253/Pat/06	1996-97	Assessee	Assessment order u/s 144 dtd. 31.03.1996	7,76,41,640/-	6,04,43,842/-	Nil
6.	254/Pat/06	1997-98	Assessee	Assessment order u/s 144 dtd. 14-03-2000	6,03,850/-	4,04,338/-	Nil
7.	255/Pat/06	1998-99	Assessee	Assessment order u/s 144 dtd. 25-03-2001	5,41,360/-	2,67,158/-	Nil

8.	256/Pat/06	1991-92	Assessee	Assessment order u/s 144/147 dtd. 14-03-2000	6,97,410/-	1,30,66,553/-	Nil
9.	168/Pat/14	1992-93	Assessee	Penalty order u/s 271(1)(c) dtd. 31.03.2008		82,34,000/-	Nil
10.	169/Pat/14	1993-94	Assessee	Penalty order u/s 271(1)(c) dtd. 31.03.2008		2,44,10,484/-	Nil
11.	170/Pat/14	1994-95	Assessee	Penalty order u/s 271(1)(c) dtd. 31.03.2008		4,04,38,254	Nil
12.	171/Pat/14	1995-96	Assessee	Penalty order u/s 271(1)(c) dtd. 31.03.2008		4,34,98,295/-	Nil


21/3/25

(Rinku Singh)

Commissioner of Income-tax (D.R.)

7. We, after hearing the rival submissions and perusing the materials available on record, observe that the assessment in question was completed u/s 147 r.w.s 144 of the Act owing to non-compliance with the notice issued by the Assessing Officer. The assessment was

based on information gathered by the Investigation Wing for alleged receipts of payment without actual supplying of goods. After considering the facts, we find merit in the submissions of the legal heir of the assessee as no opportunity was given at all to present supporting evidences before the Assessing Officer or the Id. CIT(A) primarily due to lack of proper representation and subsequent demise of the assessee. It is also evidence from the record that the original assessee namely late Ravi Nandan Kr. Sinha was not represented adequately and assessment order was ex parte. Further, in consideration of principles of natural justice and fair play and taking into consideration that the present legal heir namely Smt. Alka Sinha has come forward and showed her willingness to present the requisite documents in support of her claim, we are of the considered opinion that final opportunity should be provided to the assessee to substantiate the case. Therefore, in the interests of justice to the parties and materials/documents in question in both quantum and penalty proceedings, we restore all the matters to the file of the Id. CIT(A) for fresh adjudication. The Id. CIT(A) shall afford reasonable opportunity to the legal heir of the assessee to produce all documents and evidences seeks to rely upon. The Id. CIT(A) shall also examine the matter afresh not influenced by any earlier order and to pass a reasoned and speaking order.

8. In view of the above, the impugned order passed by the Id. CIT(A) for the relevant assessment year is hereby set aside and the matter is restored to the file of the Id. CIT(A) for de novo adjudication in accordance with law after affording due opportunity to the legal heir of the deceased assessee. The assessee is also directed to represent the

case as and when notice will be served by the ld. CIT(A) without any failed.

9. In the result, all the captioned appeals of the assessee including quantum and penalty are allowed for statistical purposes.

Kolkata, the 21st April, 2025.

Sd/-
[Sanjay Awasthi]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 21.04.2025.

RS

Copy of the order forwarded to:

1. Ravi Nandan Kumar Sinha
2. DCIT, C.C-5, Patna
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches