

आयकर अपीलीय अधिकरण, राँची न्यायपीठ, राँची
IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI
BEFORE SHRI GEORGE MATHAN, JM
AND
SHRI RATNESH NANDAN SAHAY, AM

(THROUGH : HYBRID MODE)
आयकर अपील सं./ITA No.378/RAN/2024
(निर्धारण वर्ष / A.Y.s :2017-2018)

MUSLIM FUND Jama Masjid, Sakchi, Jamshedpur	Vs.	ITO (Exemption Ward), Jamshedpur
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAAAM 0411 A		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri M.K.Choudhary & Shri Devesh Poddar, Advocates
राजस्व की ओर से /Revenue by	:	Shri Amitabh Kumar Sinha, CIT-DR

सुनवाई की तारीख / Date of Hearing	:	03/04/2025
घोषणा की तारीख/Date of Pronouncement	:	03/04/2025

आदेश / ORDER

Per Bench :

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 25/01/2024, passed in DIN & Order No.ITBA/NFAC/S/250/2023-24/1060142968(1) for the assessment year 2013-2014.

2. On perusal of the appeal record, it is found that the appeal of the assessee has been filed belatedly by 195 days. In this regard, Id. AR has filed an application for condonation of delay stating sufficient reasons therein. Accordingly, we condone the delay of 195 days in filing the appeal and the appeal of the assessee is heard finally.

3. It was the submission of the Id. AR that the order of the Id. CIT(A) is an *ex-parte* order and the AO has made addition u/s.69A of the Act assessing the total income of the assessee u/s.115BBE of the Act at the rate of 60%. It was the submission of the Id. AR that the sister concern of the assessee M/s Jharkhand Muslim Welfare Society which was wrongly formed and the trustee intended to close the trust for which the bank balance was transferred to the account of the assessee. However, the said amount has been held by the AO as unaccounted money of the assessee and brought to tax in the hands of the assessee u/s.69A of the Act. It was the submission that the AO has already made the addition of Rs.1,58,95,031/- in the case of M/s Jharkhand Muslim Welfare Society for the year under consideration and as such, making further addition in the hands of the assessee to that extent will amount to double taxation which deserves to be deleted.

4. In reply, Id. CIT-DR vehemently relied on the orders of the AO and CIT(A) and submitted that no direction should be given to the AO and that the AO's decision should be unfettered.

5. We have considered the rival submissions. Admittedly, the assessee has not represented its case before the Id. CIT(A) nor before the AO. A perusal of the order of the AO also clearly shows that the assessee has not responded to the notices issued u/s.142(1) of the Act and also failed to give any explanation about the nature and source of deposits. Even before the Id. CIT(A), the assessee could not submit the details with regard to its claim. This being so, in the interest of justice, we

restore all the issues in the appeal to the file of AO for readjudication after providing adequate opportunities of being heard to the assessee. A liberty is granted to the assessee to raise all the defence that, if so desires, before the AO including the issues of reopening.

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

Order dictated and pronounced in the open court on 03/04/2025.

Sd/-
(RATNESH NANDAN SAHAY)
लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 03/04/2025

Prakash Kumar Mishra, Sr.P.S

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi