

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA No. 19/Ran/2024

(Assessment Year: 2015-16)

D.C.I.T., Circle-1, Jamshedpur.	Vs.	Khokhar Infrastructure Pvt. Ltd., C/o- Sri Roshan Singh Khokhar, TATA Road, Chaibasa, West Singhbhum-833201 (Jharkhand) PAN No. AADCK 0668 C
Appellant/ Revenue		Respondent/ Assessee

Department represented by	Smt. Rinku Singh, CIT-DR
Assessee represented by	Shri Devesh Poddar, A.R.
Date of hearing	11/06/2025
Date of pronouncement	11/06/2025

ORDER

PER: BENCH

1. This is an appeal filed by the revenue against the order of the Id. CIT(A), NFAC in appeal No. CIT(A), Jamshedpur/10400/2017-18 dated 22/11/2023 for the A.Y. 2015-16.
2. Smt. Rinku Singh, Id. CIT-DR is represented on behalf of the revenue and Shri Devesh Poddar, learned. A.R. is represented on behalf of the assessee.
3. It was submitted by the Id. CIT-DR that the Assessing Officer in the course of assessment had rejected the assessee's books of account in respect of a contract with M/s Gammon India Ltd. It was a submission that on appeal, the Id. CIT(A) considered a letter dated 06/02/2019 issued by the M/s Gammon India Ltd. in response to a notice under Section 133(6) by the Assessing Officer and reversed the findings of the Assessing Officer rejecting the books of account. It was a submission that the letter dated 06/02/2019 was not

available to the Assessing Officer in the course of assessment in so far as the assessment was completed on 22/12/2017 whereas the letter is dated 06/02/2019. It was a submission that the issues may be restored back to the file of Assessing Officer for verification in respect of the letter dated 06/02/2019 which has been considered by the Id. CIT(A). It was a submission that this letter dated 06/02/2019 has violated the provisions of Rule 46A of the IT Rules as the same was not before the Assessing Officer and has now been presented before the Id. CIT(A).

4. In reply, the Id. AR submitted that the letter dated 06/02/2019 is a response by M/s Gammon India Ltd. to the Assessing Officer in response to the notice under Section 133(6) issued by the Assessing Officer. It was a submission that the assessee has nothing to do with this letter dated 06/02/2019 and therefore, it was not a violation of Rule 46A of the IT Rules. It was a submission that he had no objection if the issue is restored to the file of Assessing Officer for specific verification in regard to letter dated 06/02/2019.
5. We have considered the rival submissions. As it is noticed that this letter of M/s Gammon India Ltd. is dated 06/02/2019 and the assessment order is dated 22/12/2017 and the Id. CIT(A) has allowed the appeal of the assessee only on the basis of this letter dated 06/02/2019 which was not available before the Assessing Officer when the assessment order was passed, in the interest of justice, the issues in this appeal are restored back to the file of Assessing Officer for verification in respect of letter dated 06/02/2019 and to readjudicate the matter.

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

Order announced in open court on 11th June, 2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 11/06/2025

**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi