

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA Nos. 26, 51 & 52/Ran/2022

(Assessment Years: 2013-14, 2011-12 & 2016-17)

D.C.I.T., Central Circle-1, Ranchi.	Vs.	Maa Chinnamastika Cement & Ispat Pvt. Ltd., Beside Punjab National Bank, N.H. 33, Ramgarh Cantt. PAN No. AADCM 9547 Q
Appellant/ Revenue		Respondent/ Assessee

ITA Nos. 28 to 31/Ran/2022

(Assessment Years: 2011-12, 2013-14, 2015-16 and 2016-17)

Maa Chinnamastika Cement & Ispat Pvt. Ltd., Hehal, P.O. Barkakana, Ramgarh-829103 (Jharkhand) PAN No. AADCM 9547 Q	Vs.	A.C.I.T., Central Circle-1, Ranchi.
Appellant/ Revenue		Respondent/ Assessee

Assessee represented by	Sri Devesh Poddar, A.R.
Department represented by	Smt. Rinku Singh, CIT-DR
Date of hearing	10/06/2025
Date of pronouncement	10/06/2025

ORDER

PER: BENCH

1. ITA Nos. 26, 51 and 52/Ran/2022 are the appeals filed by the revenue and ITA No. 28 to 31/Ran/2022 are the appeals filed by the assessee the orders of the learned CIT(A), Patna-3, Patna dated 28/02/2022 and 15/03/2022 for the A.Y. 2011-12, 2013-14, 2015-16 and 2016-17 respectively.
2. Smt. Rinku Singh, Id. CIT-DR is represented on behalf of the revenue and Shri Devesh Poddar, Id A.R. is represented on behalf of the assessee.

3. At the outset, it was submitted by the Id. AR of the assessee that the notices under Section 143(2) has not been issued by the Assessing Officer before the assessment under Section 147 read with section 143(3). To this proposition, the Id. CIT-DR did not make any submission. A perusal of the ordersheet entries also clearly shows that no notice under Section 143(2) has been issued. As no notice under Section 143(2) has been issued in the case of assessee for any of the four assessment years and the issuance of notice under Section 143(2) is a mandatory notice for the purpose of assessment under Section 143(3) on account of the failure to the issuance of notice under Section 143(2), the assessment orders for the A.Y. 2011-12, 2013-14, 2015-16 and 2016-17 stands quashed. Consequently, the revenue's appeals becomes infructuous.
4. In the result, all the appeals of the revenue are dismissed and all the appeals of the assessee are allowed.

Order announced in open court on 10th June, 2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 10/06/2025

**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi