

**IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI**

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

ITA No. 10/Ran/2020

(Assessment Year: 2010-11)

I.T.O., Ward 2(2), Jamshedpur.	Vs.	M/s Jamshedpur Securities Ltd., 00010, Line No. 4B, Block Namda Bastee, Golmuri, Jamshedpur-831003. <b>PAN No. AAACJ 4223 D</b>
Appellant/ Revenue		Respondent/ Assessee

Department represented by	Smt. Rinku Singh, CIT-DR
Assessee represented by	Sri Sanjay Chaterjee, 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 learned CIT(A), Jamshedpur in appeal No. CIT(A), Jamshedpur/10397/2017-18 dated 27/11/2019 for the A.Y. 2010-11.
2. Smt. Rinku Singh, Id. CIT-DR is represented on behalf of the revenue and Shri Sanjay Chatarjee, Id A.R. is represented on behalf of the assessee.
3. It was submitted by the Id. CIT-DR that the Id. CIT(A) has quashed the assessment order. It was a submission that the allegation is that the assessee has reopened on one ground and that the addition made on another ground. It was a prayer that the order of the Id. CIT(A) was not speaking and was not giving any clarity in regard to the reopening. It is a prayer that the issues may be restored to the file of Id. CIT(A) for passing a proper speaking order and giving a proper finding.

4. In reply, the Id. AR drew our attention to page No. 18 of the order of Id. CIT(A) wherein the Id. CIT(A) has given a finding that "in view of the forgoing discussion, and respectfully following the ratio as laid down in the cases quoted above, I am of the opinion that the addition of ₹ 6,83,68,918/- made during the assessment proceedings is not tenable and therefore, the same is deleted. In the result, appeal of the assessee is allowed." It was a submission that there is a clear finding of the Id. CIT(A).
5. We have considered the rival submissions. A perusal of the conclusion portion of the Id. CIT(A) shows that he has started his conclusion at page No. 11 of his order. He has discussed in depth various case laws in respect of the reopening of the assessment as he has done no discussion in regard to the addition per se. However, in the closure of his order, he does not give any finding in regard to the various issues of reopening that he has discussed from pages 11 to 18 but has surprisingly shifted his finding in regard to the addition per se. Clearly the findings of the Id. CIT(A) deleting the addition is without any reason and also there is no finding in regard to the issue of reopening as discussed in detail by the Id. CIT(A). This being so, the issues in this appeal are restored to the file of Id. CIT(A) for passing a proper speaking order on the issues in appeal.
6. In the result, this 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