

**आयकरअपीलीयअधिकरण, राँचीन्यायपीठ,राँची**  
**IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI**

**BEFORE SHRI GEORGE MATHAN, JM**  
**&**  
**SHRI RATNESH NANDAN SAHAY, AM**

**आयकरअपीलसं./ITA Nos.180-182/RAN/2023**

**(निर्धारणवर्ष / Assessment Year :2014-2015- to 2016-2017)**

Radha Govind Public Welfare Society, Jara Tola, Near Ramgarh College, Ramgarh, Jharkhand-829122	Vs.	CIT(Exemption), Patna
स्थायीलेखासं./PAN No. : <b>AAATR7936G</b>		
(अपीलार्थी/ <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )

निर्धारितकीओरसे /Assessee by	:	Shri Devesh Poddar, Adv.
राजस्वकीओरसे /Revenue by	:	Md. A.H.Chowdhury, CIT-DR
सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	05/05/2025
घोषणाकीतारीख/ <b>Date of Pronouncement</b>	:	05/05/2025

**आदेश / O R D E R**

**PerBench:**

These are the appeals filed by the assessee against the separate orders passed by the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, 08.08.2023 & 07.08.2023, for the assessment years 2014-2015, 2015-2016 & 2016-2017, respectively.

2. Shri Devesh Poddar, Advocate appeared on behalf of the assessee. Md. A.H.Chowdhury, CIT-DR on behalf of the revenue.

3. It was submitted by the Id. AR that for the assessment year 2015-2016, the foundation of the assessment was an order u/s.263 of the Act passed by the Id. Pr.CIT, Patna. It was the submission that the said order

of the Id. Pr.CIT,Patna passed u/s.263 of the Act was the subject matter of an appeal before the Tribunal and the coordinate bench of the Tribunal in ITA No.66/Pat/2018 has, vide an order dated 23.02.2023, quashed the order passed u/s.263 of the Act. It was the submission that as the order u/s.263 of the Act has already been quashed, the consequential assessment order for the assessment year 2015-2016 no more survives.

4. In reply, Id. CIT-DR vehemently supported the order of the Id. AO and Id. CIT(A). It was the submission that the assessee has not represented before the Id. CIT(A).

5. We have considered the rival submissions. As it is noticed that the impugned assessment order is an order consequential to the order u/s.263 of the Act passed by the Id. Pr.CIT and the said order of the Id. Pr.CIT passed u/s.263 of the Act has already been quashed by the Tribunal in ITA No.66/Pat/2028 vide order dated 23.02.2023. The very foundation for the impugned assessment order no more survives. Consequently, the assessment order passed u/s.143(3) r.w.s.263 of the Act, dated 27.12.2018 for the assessment year 2015-2016 in the case of the assessee stands quashed. Thus, the appeal of the assessee in ITA No.181/Ran/2023 for A.Y.2015-2016 stands dismissed.

6. In regard to appeals of the assessee filed in ITA Nos.180&182/Ran/2023 for the assessment years 2014-2015 & 2016-2017, it was the submission of the Id. AR that the order u/s.263 of the Act for the assessment year 2015-2016 has been quashed with the directions. It was the submission that in the assessment year 2014-2015, the issue

was reopening of the assessment and for the assessment year 2016-2017, it was a regular assessment. It was the prayer of the Id. AR that the issues in both the appeals were being identical to the appeal filed by the assessee for A.Y.2015-2016, could be restored to the file of AO for readjudication following the directions and examinations as directed for the assessment year 2015-2016 in the order passed by the coordinate bench of the Tribunal.

7. In reply, Id. CIT-DR vehemently supported the orders of the Id. AO and Id. CIT(A). It was the submission that the assessee has not represented its appeal before the Id. CIT(A).

8. We have considered the rival submissions. A perusal of the order of the coordinate bench of the Tribunal in the case of assessee for A.Y.2015-2016 passed in ITA No.66/Pat/2023, vide order dated 23.02.2023, shows that there are certain verifications and directions done by the coordinate bench of the Tribunal on the additions made for the assessment year 2014-2015 & 2016-2017 are identical to the additions made for the assessment year 2015-2016. This being so, in the interest of justice, the issues in both the appeals for A.Ys.2014-2015 & 2016-2017 are restored to the file of AO for examination and verification in line with the order of the coordinate bench of the Tribunal in assessee's own case for the assessment year 2015-2016. Thus, both appeals of the assessee for A.Y.2014-2015 & 2016-2017 are partly allowed for statistical purposes.

9. In the result, appeal of the assessee in ITA No.181/Ran/2023 is allowed and appeals of the assessee in ITA Nos.180&182/Ran/2023 are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 05/05/2025.

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

**Sd/-**  
**(GEORGE MATHAN)**  
न्यायिक सदस्य / JUDICIALMEMBER

**राँची**Ranchi; दिनांक Dated 05/05/2025

Prakash Kumar Mishra, Sr.P.S.

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant-
2. प्रत्यर्थी/ The Respondent-
3. आयकरआयुक्त(अपील) / The CIT(A),
4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, राँची/ DR, ITAT, Ranchi
6. गार्डफाईल / Guard file.

सत्यापितप्रति //True Copy//

आदेशानुसार/BY ORDER,

**(Senior Private Secretary)**  
आयकरअपीलीयअधिकरण, राँची/ ITAT, Ranchi