



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

**BEFORES/SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

ITA Nos.51,52 & 55/RAN/2017
Assessment Years:2006-07, 2007-08 2010-11

Shri Kamlesh Kumar Singh, Hamidganj, Daltonganj	Vs.	DCIT, Circle-1, Ranchi
PAN/GIR No.AFZPS 8288 J		
(Appellant)	..	(Respondent)

Assessee by : Shri Devesh Poddar, Adv
Revenue by :Shri Khubchand T Pandya, Sr DR

Date of Hearing : 11/06/2025
Date of Pronouncement :11/06/2025

ORDER

Per Bench

These are appeals filed by the assessee against the separate orders of the Id CIT(A)-Ranchi dated 7.11.2016 in Appeal No.171/Ran/Oth/09-10 and No.172/Ran/Oth/09-10 for the assessment year 2006-07 & 2007-08 and order dated 11.11.2016 in Appeal No.71/Ran/Oth/2012-13 for the assessment year 2010-11, respectively

2. Shri Khubchand T Pandya, Sr DR appeared for the revenue and Shri Devesh Poddar, Id AR appeared for the assessee.

3. At the time of hearing, it was squarely submitted by Id AR that proceedings under PMLA and also proceedings by the CBI had been initiated against the assessee insofar as the assessee was an MLA during the period. It was the submission that on the basis of certain tax evasion petition and media hype the reopening was done. It was the submission that the reopening itself is not permissible on the basis of tax evasion petition and media hype. It was the submission that the reopening is liable to be quashed. To a specify query as to the status of the PMLA proceedings and CBI proceedings, it was submitted that the assessee has succeeded in PMLA proceedings and the Government has challenged the decision before the PMLA Tribunal. It was the submission that as the reopening itself is liable to be annulled and the assessment orders are also liable to be annulled.

4. In reply, Id Sr DR submitted that as the matter in PMLA and CBI is pending, it would not be appropriate to adjudicate on the specific issue at the present. It was also the submission that he has no objection if the issue is restored to the file of the AO to await the final outcome of the PMLA proceedings.

5. We have considered the rival submissions. It is noticed that the assessee has challenged the reopening of assessment before the Tribunal. It is also an admitted fact that the assessee is under charge with PMLA proceedings. This being so, so to await the final outcome of the PMLA proceedings, the issues in these appeals are restored to the file of the AO for adjudication on the issues on

the appeals after the finalization of the proceedings under PMLA Act. The issue of reopening and other legal issue that the assessee proposed to raise shall remain open. The Liberty is granted to the assessee to raise any such grounds he may so desires in the set aside proceedings. The Assessing Officer shall readjudicate the issue in the appeals after the finalization of PMLA proceedings after granting adequate opportunity of hearing to the assessee. The assessee shall keep intimate the AO in respect of the finalization of the PMLA proceedings.

6.. In the result, appeals of the assessee stand partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 11/06/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi; Dated 11/06/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Shri Kamlesh Kumar Singh,
Hamidganj, Daltonganj
2. The Respondent: DCIT, Circle-1, Ranchi
3. The CIT(A)-Ranchi
4. Pr.CIT,Ranchi
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi