



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

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

**ITA No. 52/Ran/2020
Assessment Year: 2009-10**

Maheswari Devi, W/O Shri Deo Narayan Parihast, Dhanuik Tola, Jousagarhi, Deoghar	Vs.	Income Tax Officer, Ward-3(1), Deoghar
PAN/GIRNo.E\BXFPD 8254 C		
(Appellant)	..	(Respondent)

Assessee by : Shri Devesh Poddar, Ar
Revenue by : Shri Khub Chand Pandya, Sr DR

**Date of Hearing : 10/06/2025
Date of Pronouncement :10/06/2025**

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A) Dhanbad dated 19.9.2019 in Appeal No.CIT(A), Dhanbad/10146/2016-17for the assessment year 2009-10.

2. Shri Khub Chand Pandya, Id Sr DR appeared for the revenue and ShriDevesh Poddar, Id AR appeared for the assessee.
3. It was submitted b Id AR that the assessee has challenged the issue of reopening. It was the submission that identical reasons given by the AO for reopening for the assessment year 2010-11 being the immediately succeeding assessment year, the issue had been subjected to appeal provisions before the Hon'ble jurisdictional High Court of Jharkhand in T.A. No.36 of 2020 dated 21.11.2022 and the Hon'ble High Court has upheld the order of SMC Bench of this Tribunal quashing the reassessment and the reasons recorded. It was the submission that on identical facts, the issue in assessee's appeal is covered.
4. Ld SR DR vehemently supported the order of the AO and Id CIT(A).
5. We have considered the rival submissions. A perusal of the order of Hon'ble Jurisdictional High Court of Jharkhand in the case of the assessee for the assessment year 2020-11 clearly shows in para 9 that Hon'ble High Court has extracted the reasons provided by the AO for reopening of assessment, which reads as follows:

""03.03.2016.

Information is received from the DDIT (Inv), Dhanbad vide F.No. DDIT (Inv)/ DHN/T392X/2015-16/1318 dated 28th March, 2016 that Smt. Maheshwari Devi W/o Shri Deo Narayan Parihast, Dhanukdtola, Deoghar has sold 35 acres land amounting to Rs. One crore but income Tax return has not filed for the A.Y 2009-10.

He has invested huge amount in land during the year. Some of these land properties have also been sold during the year and earning lakhs of rupees from these sale transaction which need to be verified.

In view of the above facts, I have reason to believe that the income from sale of land have escaped from assessment. Therefore, it is necessary to issue notice u/s 148 of the Income Tax Act, 1961 to assess the income of the assessee for the A.Y 2009-10.

Since more than four years have been passed from the end of the relevant assessment year and tax effect on income escaping assessment is more than one lakh. Hence, the approval of Pr. Commissioner of Income Tax is necessary. Therefore, the proposal is being sent to the Pr. Commissioner of Income tax, Dhanbad for kind perusal and approval."

6. In para 11, Hon'ble High Court has categorically quashed the reasons recorded. Para 11 of the order of Hon'ble High Court reads as follows:

"11. At the cost of repetition, there cannot be any re-assessment for a reason to suspect and re-assessment is only to be done if the Assessing Officer has reasons to believe that the Assessee has escaped assessment. Without going into the other argument of the petitioner and merits of the case; the instant appeal requires to be dismissed on the sole ground that the Assessing Officer was not having any reason to believe for initiating re-assessment which is clear from the recorded reason to believe (Annexure-1) itself ."

7. The reasons recorded for the impugned assessment year 2009-10 reads as follows:

""03.03.2016.

Information is received from the DDIT (Inv), Dhanbad vide F.No. DDIT (Inv)/ DHN/T392X/2015-16/1318 dated 28th March, 2016 that Smt. Maheshwari Devi W/o Shri Deo Narayan Parihast, Dhanukdtola, Deoghara has sold 35 acres land amounting to Rs. One crore but income Tax return has not filed for the A.Y 2009-10.

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In view of the above facts, I have reason to believe that the income from sale of land have escaped from assessment. Therefore, it is necessary to issue notice [u/s 148](#) of the Income Tax Act, 1961 to assess the income of the assessee for the A.Y 2009-10.

Since more than four years have been passed from the end of the relevant assessment year and tax effect on income escaping assessment is more than one lakh. Hence, the approval of Pr. Commissioner of Income Tax is necessary. Therefore, the proposal is being sent to the Pr. Commissioner of Income tax, Dhanbad for kind perusal and approval."

8. As it is noticed that the reasons recorded for the impugned assessment year is quite identical with the reasons for the assessment year 2010-2011 and same is verbatim, respectfully following the decision of Hon'ble Jurisdictional High Court in the assessee's own case for the assessment year 2010-11, the reopening stands quashed. Consequently, the consequential assessment stands quashed.
9. In the result, appeal of the assessee stands allowed.

Order dictated and pronounced in the open court on 10/06/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi; Dated 10/06/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Maheswari Devi, W/O Shri Deo Narayan Parihast, Dhanuik Tola, Jousagarhi, Deoghar
2. The respondent: Income Tax Officer, Ward-3(1), Deoghar
3. The CIT(A) Dhanbad
4. Pr.CIT, Dhanbad
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi