



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

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

ITA Nos.112 to 115/RAN/2025

Assessment Year: 2016-17

Yasin Ansari, Pundag Near ISM Chowk, Pundag, Jagernathpur, Ranchi	Vs.	Income Tax Officer, Ward- 1(1), Ranchi
PAN/GIR No.AUJPA 0960 C		
(Appellant)	..	(Respondent)

Assessee by : Shri M.K.Chowdhary, Adv
Revenue by : Shri Khubchand T Pandya, Sr DR

Date of Hearing : 12/06/2025

Date of Pronouncement : 12/06/2025

ORDER

Per Bench

These are appeals filed by the assessee against the orders of Id CIT(A), NFAC dated 16.12.2024 for the assessment year 2016-17.

2. ITA No.112/Ran/2025 is against the order of Id CIT(A) in quantum appeal. ITA No.11/Ran/2025 is against the order of the Id CIT(A) in confirming the penalty under section 271(1)(c) of the Act. ITA No.114/Ran/2025 is against the confirmation of penalty u/s.271(1)(b) of the Act and ITA No.115/Ran/2025 is against the confirmation of penalty u/s.271F of the Act.

3. Shri M.K.Chowdhary, Id AR appeared for the assessee and Shri Khubchand T Pandya, Id Sr DR appeared for the assessee.

3. At the outset, Id AR of the assessee submitted that no notice u/s.148 of the Act was issued and served on the assessee. It was the submission that in the absence of notice u/s.148 of the Act, consequential assessment order u/s.144/147 of the Act on 31.3.2022 is liable to be quashed.

4. Ld Sr DR was directed to verify as to whether any notice u/s.148 of the Act has been served on the assessee. Ld Sr DR submitted the report of the AO, which reads as follows:

कर्मचारि अवर / कर्मचारी अवर / कर्मचारी अवर
Office of Addl. Jt. CIT, ITAT, Ranchi

भारत सरकार / GOVERNMENT OF INDIA
वित्तमंत्रालय / MINISTRY OF FINANCE
कार्यालय आयकर अधिकारी, वार्ड -1, राँची
OFFICE OF THE INCOME TAX OFFICER, WARD-1(1), RANCHI
कमरा नं. 409, केंद्रीय राजस्व भवन (उपभवन), मेन रोड, राँची
R.No.409, Central Revenue Building (Annexe), Main Road, Ranchi
Email Id: ranchi.ito1.1@incometax.gov.in

F.No. ITO/Ward-1(1)/Ran/Rectification/2024-25 / 21 Date :11.06.2025

To

The Joint Commissioner of Income Tax (ITAT)
Central Revenue Building (Annexe),
Main Road, Ranchi.

Sir,

Sub: Furnish the proof of Notice issued u/s 148 in the case of Shri Yasin Ansari [PAN: AUJPA0960C] for the Asst. year 2016-17 -Reg.

Ref: Your letter F.No. JCIT/ITAT/Ranchi/YA/2025-26/108 dated 10.06.2025.

Kindly refer to the above.

As per the case History/Notings on ITBA- Assessment module, Notice u/s 148 of the Income Tax Act, 1961 was generated and issued on 31.03.2021 in the case of Shri Yasin Ansari [PAN-AUJPA0960D] for the Asst. year 2016-17. However, e-mail id of the assessee is not found in ITBA. As per prevalent practice of Department, all the notices are also served through speed post. Since, the matter is four years old, the tracking report of speed post number cannot be obtained.

In this regard, it is further submitted that there is an Order Sheet entry made by the assessee on 22.03.2022 i.e. nine days prior to the order date (Order was passed on 31.03.2022). The assessee in his own handwriting has mentioned his mobile number, father's name, aadhar number etc. He further stated that he has no PAN number and PAN card.

Entire case record is enclosed herewith for your kind perusal.

Report submitted for kind perusal and further necessary direction.

Encl: As above.

Yours faithfully,
Ajay Kumar
[Ajay Kumar]
Income Tax Officer,
Ward-1(1), Ranchi.

6/11/25, 5:55 PM

PAN Details



ITBA PAN
INCOME TAX BUSINESS APPLICATION

A. A A+

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PAN Details

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Representative Assessee Details

Event Details

PAN Key Details

PAN	AUJPA0960C	AO Popular Name	ITO WARD 1(1), RANCHI	AO Code	PTN-W-51-1
Status	INDIVIDUAL	Title	Shri		
Assesee First Name	YASIN	Middle Name		Surname	ANSARI
Father's First Name	SAUKAT	Middle Name		Surname	ALI
Mother's Name					
DOB / DOI	01/01/1952	Sex	Male		

PAN Address Details

Office Address AL RAFA SOCIETY, PUNDAG NEARI S M CHOWK, PUNDAG, JAGERNATHPUR, RANCHI, Jharkhan
 Residence Address MASJID MOHALLA, PUNDAG, PUNDAG, RANCHI, RANCHI, Jharkhand, India-834004
 Communication Address Residence Address Office Address

PAN Other Details

Form Type		Name on Card	YASIN ANSARI	Other Name	
Verifier Name		Verifier Place		Verifier Capacity	
Date of Allotment	12/11/2010	Telephone No.	91-9304052820	Email ID	AAYAN8651@GMAIL.COM
Registration No.		Source of Income	Other Sources	Business Profession Code	
PAN Deduplication Status	Active	<input type="checkbox"/> KYC Compliant		<input checked="" type="checkbox"/> Indian Citizen Flag	
UID Verification Flag		Remarks	OPERATIVE	UID	706938375633

[New Case](#)

Order sheet

नाम : मो० यासीन अंसारी

पता : पुनदाग, चरघरवाँ, थाना-जगरनाथपुर
सी० भी० पी० - पुनदाग

मोबाइल नं० - 8252908634

पिता का नाम - मो० मोइउद्दीन अंसारी

आधार नं० - 358476068688

बैंक अकाउंट नं० - ₹

सैरा कोर्ड पैर नर या कार्ड नहीं है।

22.03.2022

मो० यासीन अंसारी

17.3.2022

5. The report of the Assessing Officer clearly shows that notice u/s.148 of the Act has not been served on the assessee. As no notice u/s.148 of the Act has been served on the assessee, the impugned assessment order passed in the case of the assessee for the assessment year 2016-17 u/s.147r.w.s 144dated 31.3.2022 stands quashed.

6. As the assessment order, which is the basis of levying penalty order itself quashed, the penalty order u/s.271(1)(c), 271(1)(b) and 271F of the Act stands quashed.

7. In the result, appeals of the assessee stand allowed.

Order dictated and pronounced in the open court on 12/06/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi; Dated 12/06/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Yasin Ansari, Pundag Near ISM Chowk, Pundag, Jagernathpur, Ranchi
2. The Respondent: Income Tax Officer, Ward-1(1), Ranchi
3. The CIT(A)-NFAC
4. Pr.CIT,Ranchi
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchisq2