



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

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

**ITA Nos.129 & 130/RAN/2024**  
Assessment Year: 2012-13 & 2019-20

Maa Ram Pyari Ortho Hospital Research Centre pvt Ltd., Ranchi	Vs.	DCIT, Cricle-1, Ranchi
PAN/GIR No.AADCR 6616 B		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Vinaya Jalan, CA  
Revenue by :Smt. Rinku Singh, CIT DR

**Date of Hearing : 09/06/2025**  
**Date of Pronouncement : 09/06/2025**

**ORDER**

**Per Bench**

These are two appeals filed by the assessee against the order of Id CIT(A), Patna-3, dated in Appeal No. for the assessment years 2013-13 and 2019-20.

2. Smt. Rinku Singh, Ld CIT DR appeared for the revenue and Shri Vinaya Jalan,ld AR appeared for the assessee.

3. It was submitted by Id AR that in respect of ITA No.129/Ran/24 relevant to assessment year 2012-13, there was a search on the premises of Dr S.N.Yadav, group of cases on 29.11.201. The assessee company is the fraction company of the said group. It was the submission that the assessment on consequence to search came to be completed, wherein, two additions had been made. The first addition was in regard to share application money received to an extent of Rs.1,01,00,000/- from M/s. Shiva Sai Infra Buildcon Pvt Ltd. The second addition was in regard to valuation of the hospital building of the assessee and the addition in respect of the valuation to an extent of Rs.1,52,456/-. It was the submission that on appeal, Id CIT(A) had deleted the addition made in respect of undisclosed investment representing the valuation of the hospital building. It was the submission that the revenue is not in appeal against the said deletion. In regard to the addition of Rs.1,01,00,000/-, it was the submission that in the course of search no evidence was found much less any incriminating material to show that said addition was out of the undisclosed income of the assessee. It was the submission that in view of the decision of the Hon'ble Supreme Court in the case of Abhisar Buildwell (P.) Ltd., reported in [2023] 454 ITR 212 (SC), the addition as made by the AO and confirmed by Id CIT(A) is liable to be deleted.

4. In reply, Id CIT DR submitted that it is an undisputed fact that the said M/s. Shiva Sai Infra Buildcon Pvt Ltd was a shell company. It was the submission that the assessee hospital is functioning on account of the

husband and wife, two doctors. It was the submission that the unaccounted money which has been routed through M/s. Shiva Sai Infra Buildcon Pvt Ltd was generated in the business of the assessee hospital and same was routed through the Directors into M/s. Shiva Sai Infra Buildcon Pvt Ltd. It was the submission that subsequently, M/s. Shiva Sai Infra Buildcon Pvt Ltd., was struck over from the Registrar of Companies and the shares of the assessee company held by the erstwhile M/s. Shiva Sai Infra Buildcon Pvt Ltd had been purchased by two directors and the said amount was also returned to the said two directors at the time of winding up as they were only members of the said M/s. Shiva Sai Infra Buildcon Pvt Ltd. It was the further submission that the addition as made by the AO and as confirmed by Id CIT(A) is liable to be upheld. It was the further submission by Id CIT DR that the revenue has not challenged the addition made in respect of valuation of the hospital building on account of the tax effect. It was the submission that the valuation was done ad certain incriminating documents had been found in the course of search relating to the building. Ld CIT DR drew our attention to para 5 of the assessment order, wherein, said incriminating material has been referred to. It was the submission that the decision of Hon'ble Supreme Court in the case of Abhisar Buildwell (P) Ltd., would not apply in the present case.

5. We have considered the rival submissions. A perusal of para 5 of the assessment order admittedly refers to various documents having been found at the time of search. However, a further perusal of said paragraph clearly shows that said documents which have been found at the time of survey have not been used for making any addition in the assessment order. The addition has been made on the basis of an estimation made by referring the the valuation of the hospital building to DVO. This admittedly cannot be a ground for claiming that any incriminating material has been found or used for the purpose of assessment.

6. Coming to the issue of the share application money received of Rs.1,01,00,000/-, admittedly, the assessee has received said amount in cheque from said M/s. Shiva Sai Infra Buildcon Pvt Ltd. The said M/s. Shiva Sai Infra Buildcon Pvt Ltd had two directors being Dr S.N.Yadav and Smt.Madhuri Yadav only. They were only shareholders of the said company. If at all there can be an allegation that this was a bogus transaction, they could to be shown that the money from the assessee company had been routed and brought in through M/s. Shiva Sai Infra Buildcon Pvt Ltd. This has not been done. Even otherwise, no substantive or protective addition has been made in the hands of either of the Directors of M/s. Shiva Sai Infra Buildcon Pvt Ltd., This being so, as no incriminating

material has been found in respect of any of the addition in the course of assessment, we are of the views that the decision of Hon'ble Supreme Court in the case of Abhisar Buildwell Pvt Ltd., (supra) applies in the present case. As no incriminating material has been used in making any of the addition in the assessment, respectfully following the decision of Hon'ble Supreme Court in the case of Abhisar Buildwell Pvt Ltd (supra), the assessment as made for the assessment year 2012-13 in the case of the assessee stands quashed.

7. This appeal of the assessee stands allowed. ||

8. In respect of ITA No130/Ran/24, it was submitted by Id AR that the issue was in respect of non-payment of ESIC and PF within the due date. It was the submission that admittedly, there is a little delay in the payment of PF and ESIC. It was the submission that same has been paid before the due date of filing of return.

9. In reply, Id CIT DR submitted that the decision of the Hon'ble Supreme Court in the case of Checkmate Services Pvt Ltd, 448 ITR 518 (SC) squarely applies to the facts of the present case.

10. We have considered the rival submissions. As it is noticed that there is delay in the payment of PF and ESIC to the account of the Government and this fact stands admitted in view of the decision in the case of

Checkmate Services Pvt Ld. (supra), the addition as made by the AO and confirmed by Id CI(TA) stands upheld.

10. In the result, this appeal of the assessee stands dismissed.

Order dictated and pronounced in the open court on 9/06/2025.

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

Sd/-  
**(GEORGE MATHAN)**  
**JUDICIAL MEMBER**

Ranchi; Dated 09/06/2025  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The appellant: Maa Ram Pyari Ortho Hospital Research Centre pvt Ltd., Ranchi
2. The Respondent: DCIT, Cricle-1, Ranchi
3. The CIT(A)-Patgna-3
4. Pr.CIT, Patna-3
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Ranchi**