



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

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

**ITA Nos.234 to 236/RAN/2023**

Assessment Years: 2013-14, 2015-16 & 2016-17

|  |     |                        |
|--|-----|------------------------|
| Zoom Commercial Pvt Ltd., 48,<br>Cart Sarai Road, Upper Bazar,<br>Ranchi | Vs. | ITO, Ward-3(1), Ranchi |
| PAN/GIR No.AACZ 0505 C   |     |                        |
| <b>(Appellant)</b>   | ..  | <b>( Respondent)</b>   |

Assessee by : Shri Vinay Kumar Jala, AR  
Revenue by : Shri Khub Chand Pandya, Sr DR

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

**ORDER**

**Per Bench**

These are appeals filed by the assessee against the separate orders of Id CIT(A), NFAC Delhi all dated 9.10.2023 in Appeal No.NFAC/2012-13/10063054, No.NFAC/2014-15/10055755 and No.NFAC/2015-15/10055935 for the assessment years 2013-14, 2015-16 & 2016-17, respectively,

2. Shri Vinaya Kumar Jalan, Id AR appeared for the assessee and Shri Khub Chand Pandya, Id Sr DR appeared for the revenue.

3. It was submitted by Id AR that the Assessing Officer has issued notice u/s.148 of the Act in the case of the assessee on 20.3.2020. It was the submission that the assessee had filed his response to the notice on 12.5.2020. It was the submission that the AO has not passed a speaking order on the objection of the assessee in respect of 148 notice. At this point, it was informed to Id AR that the issues in regard to 148 orders on the objection would have to be restored to the AO for readjudication and passing of a speaking order, Id AR did not raise any objection.

4. Ld Sr DR submitted that he has no objection if the issue is restored to the file of the AO for passing a speaking order on the objection filed by the assessee to 148 notice.

5. We have considered the rival submissions. As it is noticed that there is no speaking order but only passing reference has been made by the Id CIT(A), the issues are restored to the file of the AO for re-adjudication. The AO shall pass a speaking order on the objection filed by the assessee to 148 notice. After passing the order on the objection of the assessee, the AO shall proceed with the assessment. As an irregularity has happened on the point where the objections have not been disposed of by the AO in respect of notice 148 issued, the issues in the appeal are restored to the point of irregularity has taken place for non-passing of a speaking order in respect of objection. That irregularity is to be cleared by the AO and then the assessment is to be made

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

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 Zoom Commercial Pvt Ltd., 48, Cart Sarai Road,  
appellant: Upper Bazar, Ranchi
2. Respondent; ITO, Ward-3(1), Ranchi
3. The CIT(A)-nfac, dELHI
4. Pr.CIT, Ranchi
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

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