



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

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

**ITA Nos.276 to 280/RAN/2017**

Assessment Years: 2007-08, 2008-09, 2009-10 & 2010-11

Hari Narayan Rai, R/O Sonaraithari, DIST: Deogarh	Vs.	DCIT, Circle-1, Ranchi
PAN/GIR No.AHOPR 6758 D		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri M.K.Chowdhary, Adv  
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 the Id CIT(A), Ranchi in Appeal No. 144/Ran/Oth/09-10, 353/Ran/Oth/201011, dated 23.8.2017, Appeal No.154/Ran/Oth/2012-13, Appeal No.415/Ran/Oth/2011-12 and Appeal No.155/Ran/Oth/2012-13 dated 21.8.2017 for the assessment years 2007-08, 2008-09, 2009-10 & 2010-11, respectively.

2. Shri Khub Chand Pandya, Id Sr DR appeared for then revenue and ShriM.K.Chowdhary,Id AR appeared for the assessee.

3. It was submitted by Id AR that when the assessment proceedings were on, the assessee was in Jail. It was the further submission that for the assessment year 2007-08 and 2008-09, the Assessing Officer has issued notice u/s.148 of the Act when the time for issuance of notice u/s.143(2) was very much available. It was the submission that the assessment orders perse would have to be quashed.

4. In reply to a query raised by the Bench as to whether the assessee has represented and provided all the details before the AO, it was again reiterated that the assessee was in jail during the course of assessment proceedings. It was the submission that PML proceedings in the case of the assessee continuing as on today.

5. In reply, Id Sr DR submitted that the assessee has not been able to dislodge the additions as made by the AO. It was the submission that the assessee has not represented before the Id CIT(A). It was the submission that the evidences required for assessment have also not been provided. It was fairly admitted by Id Sr DR that PMLA proceedings are pending in the assessee's case.

6. We have considered the rival submissions. As it is noticed that PMLA proceedings in the case of the assessee are still pending and as it is noticed that the said proceedings would have bearing on the outcome of these appeals, in the interest of justice, the orders of the AO and Id CIT(A) are set aside and

issues in all these appeals are restored to the file of the AO for re-adjudication denovo after the finalization of PMLA proceedings. The assessee shall intimate the AO at the time of closure/completion of the PMLA proceedings.

7. 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 Appellant
  2. The Respondent/
  3. The CIT(A)-Ranchi
  4. Pr.CIT,Ranchi
  5. DR, ITAT,
  6. Guard file.
- //True Copy//

**By order**

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