



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

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

**ITA No.373/RAN/2024**

Assessment Year: 2014-15

Baby Kumari, W/O Amrit Charan Singh, A-66/A2, Harmu Housing Colony, Behind State Bank of India, Ranchi	Vs.	Income Tax Officer, Ward-1(2), Ranchi
PAN/GIR No.AMM[L 0110 B		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

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

**Date of Hearing : 11/06/2025**

**Date of Pronouncement :11/06/2025**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A)-Ranchi dated 27.6.2018 in Appeal No.CITA(a),Ranchi/10440/2016-17 for the assessment year 2014-15.

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

3. it was submitted by Id AR that before the Assessing Officer, the assessee had filed her bank account and the copy of I.T.return of her husband Shri Amrit Charan Singh and explained the source of investments appearing in the name of the assessee. It was submitted that the amount of investment was mostly out of the amount given to her by her husband. However, the Assessing Officer without appreciating the said fact passed the assessment order u./s.144 and made the addition. It was the submission that during the course of first appellate proceedings, no notice were served upon the assessee, therefore, the details of documentary proof could not be produced. He prayed that if one more opportunity is granted, the assessee will furnish the necessary documentary evidence to prove the claim.

4. In reply, Id Sr DR objected to the remitting the matter back to the file of the AO.

5. We have considered the rival submissions. It is noticed that the Assessing Officer has passed the assessment order u/s.144 of the Act as there was no compliance before him. Even, there was no response to the notices issued by the Id CIT(A). Before us, Id AR is claiming that notices were misplaced somewhere and not served upon the assessee. It was claimed that the detailed address of the assessee was given in manual Form No.35 attached with e-filed appeal. Be that it may, as there was no representation before the AO as well as the Id CIT(A), facts could not be culled out for consideration of the addition made by the AO. Therefore, in the interest of justice, the issues in this appeal are

restored to the file of the Assessing Officer for fresh adjudication after allowing adequate opportunity of hearing to the assessee subject to cost of Rs.10,000/- to be paid to Jharkhand Income Tax Bar Association within 60 days from the date of this order and receipt of the same to be presented before the AO at the first date of hearing.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes

Order dictated and pronounced in the open court on 11/06/2025.

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

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

Ranchi; Dated 11/06/2025  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Baby Kumari, W/O Amrit Charan Singh, A-66/A2, Harmu Housing Colony, Behind State Bank of India, Ranchi
2. The respondent: Income Tax Officer, Ward-1(2), Ranchi
3. The CIT(A)-Ranchi
4. Pr.CIT,Ranchi
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

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