

IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-RANCHI
VIRTUAL HEARING AT KOLKATA

**Before Shri Sonjoy Sarma, Judicial Member
and Shri Ratnesh Nandan Sahay, Accountant Member**

I.T.A. Nos.08 to 12/Ran/2024
Assessment Year: 2013-14 to 2016-17

Suresh Nag Yadav.....Appellant
Yadav Bhawan, Karatoli,
Jharkhand - 834008.
[PAN: AAFPY5311D]

vs.

ACIT, Central Circle-1, Ranchi.....Respondent

Appearances by:

Shri V. K. Jalan, AR, appeared on behalf of the appellant.

Shri Khubchand T. Pandya, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : August 07, 2025

Date of pronouncing the order : August 13, 2025

ORDER

Per Sonjoy Sarma, Judicial Member:

These five appeals filed by the assessee are directed against the common orders passed by the Id. Commissioner of Income Tax (Appeals), dated 28.11.2023 for the assessment years 2013-14 to 2016-17 Since the issues involved in all these appeals are common except for variations in figures and assessment years, all the appeals are heard together and disposed of by this consolidated order for the sake of convenience. First we proceed to deal with ITA No. 08/RAN/2024 for A.Y. 2013-14, and our findings therein shall apply mutatis mutandis to the other appeals.

2. Brief Facts of the case are that the assessee filed its return of income under section 139(1) of the Income-tax Act, 1961 declaring a total income of Rs.37,56,390. A search and seizure operation under section 132 of the Act was conducted on 29.11.2018 at the business and residential premises of the assessee. In consequence thereof, a notice under section 153A of the Act was issued. In response, the assessee filed its return of income on 21.05.2020 declaring total income of Rs.38,56,390/-, including additional income of Rs.1,00,000 disclosed

during the search. The assessment was completed under section 153A of the Act, determining the total income at Rs.38,56,390. Penalty proceedings were initiated, and the Assessing Officer levied penalty of Rs.30,900 under section 271(1)(c) of the Act for concealment of income.

3. The assessee challenged the imposition of penalty before the Ld. CIT(A), who confirmed the order of the Assessing Officer. The assessee submitted that relevant contentions were filed through the departmental portal, but the ld. CIT(A) passed the order without appreciating or dealing with the submissions made by the assessee.

4. Aggrieved by the order of the Ld. CIT (A) assessee is in appeal before this tribunal. At the time of the hearing the ld. AR reiterated that the order of the CIT(A) is not sustainable in law as the submissions made by the assessee, which were duly filed through the e-filing portal, were neither examined nor addressed in the appellate order. The ld. DR, on the other hand, supported the findings of the lower authorities.

5. We have heard the rival contentions and perused the material on record. From the perusal of the impugned appellate order and documents available, it is clear that the submissions filed by the assessee before the Id. CIT(A) were not considered at all. The order of the CIT(A) has been passed without dealing with the assessee's contentions. In the interest of justice, we are inclined to restore the matter back to the file of the ld. CIT(A) with a direction to re-adjudicate the issue afresh after duly considering the submissions and documentary evidence that the assessee may furnish in support of its claim. The assessee is also directed to appear before the ld. CIT(A) and cooperate in the proceedings and substantiate its case with documentary evidence.

6. In the result, ITA No. 08/RAN/2024 is allowed for statistical purposes.

7. Since the facts and grounds involved in ITA Nos. 09, 10, 11 & 12/RAN/2024 for the A.Ys. 2014-15 to 2016-17 are identical to those in ITA No. 08/RAN/2024, our decision in ITA No. 08/RAN/2024 shall apply mutatis mutandis to those appeals as well. Accordingly, all the appeals are allowed for statistical purposes.

8. In the result, all the captioned appeals are allowed for statistical purposes.

Kolkata, the 13th August, 2025.

Sd/-
[Ratnesh Nandan Sahay]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 13.08.2025.

RS

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches