



IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA Nos. 321 to 325/Ran/2024
(Assessment Years: 2013-14, 2015-16 and 2018-19)

Jharkhand Bhawan Evam Anay Sanirman Karmkar Kalyan Board, Ranchi, Joint Labour Building, Behind Ashoka Hotel, Doranda, Ranchi-834002 PAN No. AABAJ 4159 K	Vs.	I.T.O., Ward-1(1), Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri M.K. Choudhary, A.R. with Shri Devesh Poddar, A.R.
Department represented by	Shri Khub Chand Pandya, Sr. DR
Date of hearing	18/08/2025
Date of pronouncement	18/08/2025

ORDER

PER: BENCH

1. These are the appeals filed by the assessee(s) against the separate orders of the Id. CIT(A), NFAC, Delhi dated 25/07/2024, 14/06/2024 and 10/06/2024 for the A.Y. 2013-14, 2015-16 and 2018-19. In all these appeals, the assessee has raised common grounds of appeal except variation in amount of penalty and the relevant Sections under which penalties have been imposed. Therefore, with the consent of parties, all these appeals have been clubbed and heard together and are being decided by this common order.
2. Firstly we will take ITA No. 321/Ran/2024 for the A.Y. 2018-19. In this appeal, though, the assessee has raised multiple grounds of appeals but the main grievance of the assessee is that the penalty was imposed by the Assessing

Officer under Section 272A(1)(d) of the Income Tax Act, 1961(in short, the Act) amounting to ₹ 20,000/- and the same was upheld by the Id. CIT(A).

3. The facts of the case, in brief are that notice under Section 148 of the Act dated 31/03/2022 for the A.Y. 2018-19 was issued for the reason that the assessee had deposited cash amounting to ₹ 62,12,17,000/- in his bank account maintained in the State Bank of India and also earned interest other than interest on securities (Section 194A) of ₹ 7,33,06,329/-. Assessment order was passed under Section 147 read with section 144 again read with section 144B of the Act on 17/03/2023. The income was assessed at ₹ 69,45,23,329/-. Penalty proceedings under Section 272A(1)(d) of the Act was also initiated by the Assessing Officer on 01/02/2023 for non-compliance to the notice issued under Section 142(1) of the Act dated 20/10/2022 and 15/12/2022. The Assessing Officer, therefore, imposed a penalty of ₹ 20,000/- under Section 272A(1)(d) of the Act dated 13/08/2023.
4. Aggrieved by the order of penalty passed as above, the assessee preferred appeal before the Id. CIT(A), who vide the impugned order, confirmed the penalty order passed by the Assessing Officer.
5. Aggrieved by the impugned order passed by the Id. CIT(A), the assessee has preferred this appeal before this Tribunal.
6. During the appellate proceedings before us, the Id. AR of the assessee drew our attention to the facts that this Bench of Hon'ble ITAT has already decided the quantum appeal vide ITA No. 99 to 101/Ran/2025 order dated 13/06/2025 in the case of the same assessee and the appeal was partly

allowed and matter was restored back to the file of Assessing Officer to readjudicate the issues involved in the quantum appeals. Since the matter is already restored back to the file of Assessing Officer, the penalty imposed under Section 272A(1)(d) of the Act is deleted.

7. In the result, this appeal of the assessee is allowed.
8. Now we take ITA No. 322/Ran/2024 and ITA No. 324/Ran/2024 for the A.Y. 2013-14 and 2015-16 respectively.
9. In both these appeals, the Assessing Officer has imposed penalty under Section 271F of the Act amounting to Rs.₹ 5,000/- each and the Id. CIT(A) has confirmed the penalty imposed by the Assessing Officer. The Id. AR of the assessee has submitted that this Bench of Hon'ble ITAT has already decided the quantum appeal in ITA No. 99 to 101/Ran/2025 vide order dated 13/06/2025 in the case of the same assessee and the appeal was partly allowed and matter was restored back to the file of Assessing Officer to readjudicate the issues involved in the quantum appeals. Since the matter is already restored back to the file of Assessing Officer, therefore, the penalty imposed under Section 271F of the Act in both these appeals are deleted.
10. In the result, these appeals of the assessee are allowed.
11. Now we take ITA No. 323/Ran/2024 and ITA No. 325/Ran/2024 for the A.Y. 2013-14 and 2015-16 respectively.
12. In both these appeals, the Assessing Officer has imposed penalty under Section 271(1)(b) of the Act amounting to Rs.₹ 20,000/- and ₹ 40,000/- respectively and the Id. CIT(A) has confirmed the penalty imposed by the

Assessing Officer. The Id. AR of the assessee has submitted that this Bench of Hon'ble ITAT has already decided the quantum appeal in ITA No. 99 to 101/Ran/2025 vide order dated 13/06/2025 in the case of the same assessee and the appeal was partly allowed and matter was restored back to the file of Assessing Officer to readjudicate the issues involved in the quantum appeals. Since the matter is already restored back to the file of Assessing Officer, therefore, the penalty imposed under Section 271(1)(b) of the Act in both these appeals are deleted.

13. In the result, all these appeals of the assessee are allowed.

Order announced in open court on 18th August, 2025.

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Ranchi, Dated: 18/08/2025

*Ranjan

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

IMPARTIAL, EASY AND
SPEEDY JUSTICE

By order

Sr. Private Secretary, ITAT, Ranchi