



IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA No. 419/Ran/2024

(Assessment Year: 2021-22)

Sandeep Kumar Sarawgi, Sarawgi Sadan, Dumri Road, Giridih-815301 (Jharkhand) PAN No. AEJPS 2820 M	Vs.	A.C.I.T., Central Circle, Dhanbad.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Devesh Poddar, AR.
Department represented by	Shri Khubchand T. Pandya, Sr.DR
Date of hearing	21/08/2025
Date of pronouncement	21/08/2025

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the Id. CIT(A), Patna-3, Patna in Appeal No. CIT(A), Patna-3/10116/2020-21 dated 12/09/2024 for the A.Y. 2021-22.
2. Shri Devesh Poddar, Id. A.R. is represented on behalf of the assessee and Shri Khubchand T. Pandya, Id. Sr. DR is represented on behalf of the revenue.
3. It was submitted by the Id. AR that this appeal is part of the Atibir group of cases. It was a submission that there was search and seizure operation carried out 17/03/2021 in the said group. It was a submission that the assessment came to be completed under Section 143(3) of the Act for the A.Y. 2021-22 being the year of search. It was a submission that on the basis of the disclosure made by the assessee to a extent of ₹ 26.00 lacs, the addition had been made by the Assessing Officer. It was a submission that

this amount was also disclosed by the assessee in his return filed under Section 139(1) of the Act. It was a submission that the issue is squarely covered by the decision of the Coordinate Bench of this Tribunal in the case of Rajesh Badri Pd. Modi in ITA No. 418, 420, 421, 422/Ran/2024 dated 05/03/2025 wherein the Coordinate Bench of this Tribunal has held in para 6 as follows:

"6. We have considered the rival submissions. A perusal of the assessment order clearly shows that the date of search is 17.03.2021 which relates to AY 2021-22. Admittedly, notice u/s. 153A has not been issued to the assessee in these years and the return has been filed by the assessee u/s. 139(1) of the Act. The Assessing Officer has also recognized that the return has been filed u/s. 139(1). A return filed u/s. 139(1) is an original return and in such original return the assessee has disclosed his business income. It may be true that such business income made included certain disclosures which has been made u/s. 132(4) of the Act. However, it does not mean that the assessee would not disclose its correct income in the impugned assessment year especially when the return has been filed u/s. 139(1) of the Act. Further, a perusal of the assessment order clearly shows that the Assessing Officer has not made any addition u/s. 68 or 69A, 69B, 69C and 69D only a presumption has been drawn by the Assessing Officer and the provisions of section 115BBE cannot be brought into effect on the basis of presumptions and there has to be an addition u/s. 68, 69A, 69B, 69C or 69D. This being so, we are of the view that the provisions of section 115BEE of the Act cannot be made applicable to the accepted income as disclosed by the assessee in their return filed u/s. 139(1) of the Act. Under these circumstances, the Assessing Officer is directed to apply regular rates of taxes as against the provisions of section 115BEE as applied by him.

It was a submission that the issue was now squarely covered and in so far as the provisions of Section 115BBE of the Act could not be applied in respect of disclosure made by the assessee in his return filed under Section 139(1) of the Act.

4. In reply, the Id. Sr.DR vehemently supported the order of the Assessing Officer and the Id. CIT(A)
5. We have considered the rival submissions. As it is noticed that the issue is now squarely covered by the decision of the Coordinate Bench of this Tribunal referred to supra. Respectfully following the findings of the Coordinate Bench of this Tribunal referred to supra, the Assessing Officer is directed to compute the tax without applying the provisions of Section 115BBE of the Act.
6. In the result, the appeal of the assessee is allowed.

Order announced in open court on 21st August, 2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 21/08/2025

**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi