

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“PATNA BENCH, PATNA**  
**VIRTUAL HEARING AT KOLKATA**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA Nos.83 to 90/Pat/2013**

**Assessment Years: 1986-87 to 1993-94**

<b>Sri Tripurari Mohan Prasad</b>  Samarpan House, Shekhpura, Patna, Bihar. (PAN: AGNPP1823H)	Vs	<b>ACIT, Central Circle-1, Patna</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

**ITA Nos.91 to 98/Pat/2013**

**Assessment Years: 1986-87 to 1993-94**

<b>Sri Sushil Kumar</b>  M/s Samarpan Veterinay Enterprises, Samarpan House, Shekhpura, Patna, Bihar. (PAN: AQPPS0803G)	Vs	<b>ACIT, Central Circle-1, Patna</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

**ITA Nos.99 to 106/Pat/2013**

**Assessment Years: 1986-87 to 1993-94**

<b>M/s Mastrin Pharmaceuticals (P) Ltd.</b>  C/o Tripurari Mohan Prasad, Samarpan House, Shekhpura, Patna, Bihar. (PAN: AADCM3478Q)	Vs	<b>ACIT, Central Circle-1, Patna</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

**ITA Nos.174 to 176/Pat/2013**

**Assessment Years: 1994-95, 1994-95 & 1995-96**

<b>M/s Mastrin</b>	Vs	<b>ACIT, Central Circle-1,</b>
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<b>Pharmaceuticals (P) Ltd.</b>		<b>Patna</b>
C/o Tripurari Mohan Prasad, Samarpan House, Shekhpura, Patna, Bihar. (PAN: AADCM3478Q)		
<b>(Appellant)</b>		<b>(Respondent)</b>

**ITA Nos.170 to 173/Pat/2013**

**Assessment Years: 1988-89, 1989-90, 1992-93 & 1993-94**

<b>M/s Manas Sales Corporation</b>		<b>ACIT, Central Circle-1, Patna</b>
C/o Tripurari Mohan Prasad, Samarpan House, Shekhpura, Patna, Bihar. (PAN: AAHFM5544Q)	Vs	
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : Shri Rakesh Kumar, Adv.  
Revenue by : Shri Rajat Datta, CIT-DR

Date of Hearing : 03.09.2025  
Date of Pronouncement : 04.09.2025

**ORDER**

**Per Bench :**

ITA Nos.83 to 90/Pat/2013 are the appeals filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-I, Patna [hereinafter referred to as the 'CIT(A)'] in Appeal Nos.103 to110/A-I/C/2009-10 and ITA Nos.91 to 98/Pat/2013 in Appeal Nos.112, 93 to 98/A-I/C/2009-10 and ITA Nos.99 to 106/Pat/2013 in appeal nos.115 to 122A-I/C/2009-10 and ITA Nos.174 to 176/Pat/2013 in appeal nos.141,142,144/A-1/2009-10 and ITA Nos.170 to 173/Pat/2013 in

appeal nos.99 to 102/A-I/C/2009-10 dated 28.02.2013, 28.02.2013, 28.02.2013, 19.03.2013, 11.03.2013 respectively.

2. Shri Rakesh Kumar, Advocate represented on behalf of the assessee and Shri Rajat Datta, CIT-DR represented on behalf of the revenue.

3. It was submitted the ld. AR that the notices issued is bad in law in so far as the assessee was in jail when the notices were issued on the assessee. On a specific question, as to whether this issue was argued before the ld. CIT(A), it was submitted by the ld. AR that this has not been argued before the ld. CIT(A).

4. It was submitted by the ld. CIT-DR that this issue has not been adjudicated by the ld. CIT(A) and the Tribunal should not go into the issues.

5. We have considered the rival submissions. As it is noticed that the issue is that during the incarceration of the assessee the notice was issued by the Assessing Officer u/s 148 of the Act, has not been argued before the ld. CIT(A) or the lower authorities and the facts are not emanating from the orders of the authorities below, therefore, we are of the view that the issues need to be adjudicated first by the ld. CIT(A) after assimilating all the facts. In these circumstances, we are of the view that the issues in these appeals are to be restored to the file of the ld. CIT(A) for readjudication after granting adequate opportunity of being heard. In these circumstances, the orders of the ld. CIT(A) are set aside

and the issues in these appeals are restored to the file of the ld. CIT(A) for de novo adjudication after granting the assessee adequate opportunity of being heard. It may also be mentioned that this is the last opportunity as the assessee raised legal issue. These appeals relate to assessment year 1986-87 onwards and these appeals are pending in the Tribunal from 2013 and it is only now the assessee had decided to raise such legal issue and there is no affidavit filed by the assessee under Rule 11 of the I.T.A.T Rules. However, in the interest of justice, the issues are restored to the file of the ld. CIT(A) for re-adjudication after affording adequate opportunity of being heard to the assessee.

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

***Kolkata, the 4<sup>th</sup> September, 2025.***

Sd/-

**[Rajesh Kumar]**

लेखा सदस्य/Accountant Member

Sd/-

**[George Mathan]**

न्यायिक सदस्य/Judicial Member

Dated: 04.09.2025.

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