

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

SHRI SONJOY SARMA, JUDICIAL MEMBER
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

I.T.A. No. 335/PAT/2025
(Assessment Year 2017-18)

Jaya Nursing Home,

C/o Dr. Ajay Kumar Chaudhary,
Ranchi Road, Bhaissasoor, Bihar Shariff,
Nalanda - 803101
[PAN: AAHFJ3723A]

..... **Appellant**

vs.

ITO, Ward 2(3),
Bihar Sharif

..... **Respondent**

Appearances by:

Assessee represented by : Shri A.K. Rastogi, Sr. Adv.

Department represented by : Shri Ashwani Kr. Singal, JCIT

Date of concluding the hearing : 18.09.2025

Date of pronouncing the order : 19.09.2025

ORDER

PER SONJOY SARMA, JUDICIAL MEMBER

This appeal arises from order dated 01.10.2024, passed u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”) by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter “the Ld. CIT(A)] for the assessment year 2017-18.

2. Brief facts of the case are that the Assessing Officer completed the assessment under section 144 of the Income-tax Act, 1961, and made an addition of ₹ 45,30,000/- by treating the cash deposits in the assessee’s bank account, claimed to have been received from nursing care business, as unexplained income under section 69A of the Act.

3. Aggrieved by the above order the assessee preferred appeal before the learned CIT(A). However, the appeal was dismissed ex parte on account of non-compliance on various dates, thereby sustaining the order of the Assessing Officer.

4. Aggrieved, the assessee is now in appeal before the Tribunal.

5. The primary contention of the assessee is that both the assessment order and the order of the learned CIT(A) were passed ex parte without providing proper opportunity of hearing. It was submitted that in the interest of justice, one more chance may be granted to enable the assessee to produce necessary evidence in support of its case.

6. On the other hand, the learned Departmental Representative, relied on the orders of the authorities below and submitted that sufficient opportunities were granted to the assessee, which were not availed.

7. We have heard the rival submissions and perused the material available on record. It is an admitted position that both the orders of the lower authorities were passed ex parte. In the interest of substantial justice and fair play, we are of the considered opinion that the assessee deserves one more opportunity to present its case. Accordingly, we set aside the order of the learned CIT(A) and restore the matter back to the file of the Assessing Officer for fresh adjudication, after affording due opportunity of hearing to the assessee. The assessee is directed to strictly comply with the notices issued in the course of the proceedings without fail.

8. It is also noticed that there is a delay of 198 days in filing the present appeal. The assessee has filed an affidavit explaining the reasons for delay,

sworn by Dr. Ajay Kumar Choudhary, partner of Jaya Nursing Home. After considering the explanation offered, we are satisfied that the delay was due to reasonable cause, and hence the delay in filing the appeal is condoned.

9. In view of the above discussion, the appeal of the assessee is allowed for statistical purposes.

10. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 19.09.2025

Sd/-
(Rakesh Mishra)
Accountant Member

Sd/-
(Sonjoy Sarma)
Judicial Member

Dated: 19.09.2025
AK, Sr. P.S.

Copy of the order forwarded to:

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

//True copy//

By order

Sr. Private Secretary/Assistant Registrar, Patna Bench