

**आयकर अपीलीय अधिकरण, राँची न्यायपीठ, राँची**

**IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI**

**BEFORE SHRI GEORGE MATHAN, JM & SHRI RATNESH NANDAN SAHAY, AM**

**आयकर अपील सं./ITA No.60 /RAN/2023**

**(निर्धारण वर्ष / Assessment Year :2019-2020)**

Sri Vishal Palriwal, ISHATVAM, Flat No.801, 8 <sup>th</sup> Floor Kanke Road, Ranchi-834008	Vs.	ACIT, Central Circle-1, Ranchi
स्थायी लेखा सं./PAN No. : <b>AHNPP 0913 H</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

**AND**

**आयकर अपील सं./ITA No.61/RAN/2023**

**(निर्धारण वर्ष / Assessment Year :2019-2020)**

Sri Gaurav Palriwal, Flat No.701, 7 <sup>th</sup> Floor, ISHATVAM, Behind Kanke Petrol Pump, Kanke Road, Ranchi-834008	Vs.	ACIT, Central Circle-1, Ranchi
स्थायी लेखा सं./PAN No. : <b>AIAPP 8110 E</b>		
निर्धारिती की ओर से /Assessee by	:	Shri Devesh Poddar, Advocate
राजस्व की ओर से /Revenue by	:	None
सुनवाई की तारीख / Date of Hearing	:	06/10/2025
घोषणा की तारीख/Date of Pronouncement	:	06/10/2025

**आदेश / O R D E R**

**Per Bench :**

These two appeals are filed by the two different assessees against the separate orders passed by the Id. CIT(A), Patna-3, both dated 17.02.2023 for the assessment year 2019-2020.

2. At the outset, the Id. CIT-DR sought adjournment in these cases on the following grounds :-



GOVERNMENT OF INDIA  
OFFICE OF THE COMMISSIONER OF INCOME-TAX (APPEALS)-3, PATNA  
3<sup>rd</sup> Floor, Lok Nayak Jai Prakash Bhawan, Fraser Road, PATNA

F.No. CIT(A)-3/Pat/Misc./2025-26/ 474

Dated, 03<sup>rd</sup> October, 2025

To,

The Hon'ble Members,

ITAT, Ranchi Bench,

Ranchi

Kind atten: The Registrar, ITAT, Ranchi Bench, Ranchi

Sirs,

**Sub: Request for adjournment on administrative grounds:**

As per order of Pr. Chief Commissioner of Income-Tax (B&J), Patna dated 26.09.2025, I have been directed to perform duty as CIT(DR) from 06.10.2025 to 10.10.2025 on rotational basis. In the following cases appeal orders have been passed by this office. In some cases, appeals of the same assessee's are pending with the undersigned for other assessment years. Hence, these cases cannot be argued by the undersigned. A short adjournment of 10 days may please be granted so that another CIT (DR) may attend to these cases.

Encl: List of cases.

Yours faithfully,

(Rajib Jain)

Commissioner of Income-Tax (Appeal)-3  
Patna

3. The number of cases posted during the week is nearly 250, out of the same, on daily basis, nearly in 72 to 75% of the cases, adjournments are being sought. As the Bench was constituted and the same was also intimated much in advance and the adjournment has been sought in the last minute, therefore, the adjournment applications are being rejected.
4. It may also be worthwhile to mention here that another reason given by the Id. CIT-Departmental Representative for adjournment is that in some of the appeals, orders have been passed by the office of the impugned CIT-

DR personally. Here, it is to be mentioned that in respect of the orders of the Id. CIT(A), which have been challenged by the revenue, it can be said that it would be difficult for the Id. CIT-Departmental Representative to defend such orders, in so far as he would be arguing against his own orders. But in such cases, where the orders have been passed against the assessee and the assessee is in appeal, we find no reason as to why the Id. CIT-DR would not be able to defend his own orders. In any case orders have been issued against the assessee. When this was put to the Id. CIT-DR, it was a submission that should the Tribunal pass an order reversing the order of Id. CIT(A), he could be questioned under administrative provisions. This does not stand to be a reason, in so far as the appeal provisions have been provided by the statute. It is human to err. If there is no order passed by the Assessing Officer, then obviously post of CIT(A) is required and if there is no order of Id. CIT(A), there is no requirement of the Tribunal so on and so forth. Various stages of appeals are provided so that necessary proceedings are available for both the assessee and the revenue to defend their stands. Decisions taken by the appellate authority as a judicial or quasi judicial forums, are not subject to administrative reviews. Appeal provisions are provided by the statute. It would also be worthwhile to mention here that repeatedly the courts have been holding that the Id. CIT(A) are quasi judicial authorities and no administrative pressure can be put on them to decide any issues in any specific manner. We are of the view that such apprehension of the Id. CIT-DR is unfounded. Consequently, the submission of the Id. CIT-Departmental Representative

was that he is recusing from the arguments. His plea is accepted. The matters are disposed off on merits on the basis of records and documents available before the Tribunal.

5. As the facts in both the cases are interconnected, therefore, both the appeals of the assessee are disposed off by this common order after considering the submissions of the Id. AR and the facts and circumstances of the case.

6. It was submitted by the Id.AR that both the assesses in their respective appeals were unable to produce the reconciliation of the cash found in the course of search. It was the submission that the search was taken place in the assessee's group on 07.02.2019. The Id. AR drew our attention to para 5 at page 6 of the order of the Id. CIT(A) wherein the Id. CIT(A) has mentioned that the assessee was failed to produce any details of the cash accumulation upto the date of search and failed to file any reconciliation statement of the cash found. It was the submission that both the assesseees would be able to produce all such documents along with reconciliation statement of cash found if one more opportunity is provided to represent their cases before the AO.

7. We have considered the submissions of Id. AR and perused the orders of the authorities below. A perusal of impugned orders in the case of both the assesses shows that both the assesses were unable to produce the evidence before either of the authorities below. This being so, in the interest of justice, the issues in both the appeals are required to be restored

to the file of Id. AO for readjudication afresh after granting the assessee adequate opportunity of being heard and we do so.

8. In the result, both appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 06/10/2025.

**Sd/-**

**(RATNESH NANDAN SAHAY)**

लेखा सदस्य / ACCOUNTANT MEMBER

**Sd/-**

**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

**राँची** Ranchi; दिनांक Dated 06/10/2025

Prakash Kumar Mishra, Sr.P.S.

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

**(Senior Private Secretary)**

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi