

**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 Nos.106-111/RAN/2023**

(निर्धारण वर्ष / Assessment Year : 1991-1992 to 1996-1997)

Late Pramod Kumar Jayaswal, L/H Manish Kumar Jaiswal, North Samaj Street, Tharpakhana, Ranchi-834001	Vs.	ACIT, Central Circle-2, Ranchi
स्थायी लेखा सं./PAN No. : <b>ADEPJ 3479 P</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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 are the appeals filed by the assessee against the separate orders passed by the Id. CIT(A), Patna-3, dated 22.03.2023 & 23.03.2023 for the assessment years 1991-1992 to 1996-1997.

2. The Id. CIT-DR also 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. Thus, all the appeals of the assessee are disposed off after considering the submissions of the Id. AR and the facts and circumstances of the case.

5. It was submitted by the Id.AR that admittedly these cases are relating to fodder scam. It was the submission that the assessee has also been convicted. It was the submission that the quashing petition are pending before the Hon'ble Jurisdictional High Court. It was further submitted that a new development has taken place in the impugned fodder scam group of cases, wherein the CBI has filed an affidavit that the actual benefits received by the suppliers was only 20%. It was the submission that this has not been considered by the AO nor Id. CIT(A). It was the prayer that the issues may be restored to the file of Id. AO for readjudication after considering the stand taken by the CBI as also the various other decisions of the Hon'ble Jurisdictional High Court in fodder scam cases.

6. We have considered the submissions of Id. AR and perused the orders of the authorities below. The affidavit of the CBI is not before us,

however, a statement has been made at bar by the Id. AR and this also is one of the grounds raised by the assessee before the Id. CIT(A). This being so, the issues in these appeals are restored to the file of Id. AO for readjudication afresh after granting the assessee adequate opportunity of being heard. It has been mentioned by the Id. AR that the assessee *per se* is no more and affidavit filed by the CBI is in the fodder scam cases and not specific to any individual case. It was the submission that this is being brought to the attention only for clarity. Having considered the submissions of the Id. AR and having already adjudicated the issue by restoring to the file of the Id. AO for fresh adjudication, the AO shall give liberty to assessee to produce all such evidences to substantiate its case as also a copy of the affidavit, if any, filed by the CBI in the fodder scam cases. A wholistic approach may be taken by the Id. AO in the setting aside proceedings.

7. In the result, all 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.

आदेशानुसार/ BY ORDER,

**(Senior Private  
Secretary)**

आयकर अपीलीय अधिकरण, राँची /  
ITAT, Ranchi

सत्यापित प्रति //True Copy//