

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.243/RAN/2023

(निर्धारण वर्ष / Assessment Year :2012-2013)

M/s Amit Realtors Private Limited 20/1,Ashutosh Chowdhury Avenue 1 st Floor, Kolkata-700019	Vs.	DCIT, Circle-3, Bokaro
स्थायी लेखा सं./PAN No. : AAFCA 8143 E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	None
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 :

This is an appeal filed by the assessee against the order passed by the Id. CIT(A), Patna-3, dated 31.10.2023, for the assessment year 2012-2013.

2. The assessee has filed an adjournment application for all the years under consideration as follows :-

To
The Hon'ble Income Tax Appellate Tribunal,
DB-Bench,
Ranchi

Date:04.10.2025

Respected Sir,

Sub: Appeal in the case of Amit Realtors Pvt. Ltd.-ITA
No.243/RAN/2023: Assessment Year 2012-13


The above appeal has been fixed for hearing on 06.10.2025. In this connection it is submitted that the Ld. Senior Counsel Shri S.M.Surana is out of Kolkata and shall return on 06.10.2025. It is therefore requested your honour to kindly allow a short adjournment and oblige.

For this act of kindness the petitioner as in duty bound shall every pray.

Yours faithfully,
Sd/-
(Abhishek Bansal, FCA)

3. It must be mentioned here that said Mr. S.M.Surana is not a Senior Advocate nor there is any Vakalatnama has been filed in the present appeal. Thus, the adjournment application of the assessee is rejected.

4. 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
3rd Floor, Lok Nayak Jai Prakash Bhawan, Fraser Road, PATNA

F.No. CIT(A)-3/Pat/Misc./2025-26/ 474 Dated, 03rd October, 2025

To,

The Hon'ble Members,
ITAT, Ranchi Bench,
Ranchi
Kind atten: The Registrar, ITAT, Ranchi Bench, Ranchi

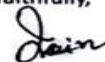
Sirs,

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

5. 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.

6. 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, ex-parte qua the revenue and assessee.

7. We have perused the orders of the authorities below. A perusal of the facts in the present case clearly shows that the AO has made addition in respect of share application money received from Kolkata based alleged shell company. A perusal of the assessment order in para 7 also shows that notice u/s.133(6) of the Act was issued asking for certain details. This was the notice that such details have not been produced nor have the concerned responsible person of the share applicant companies, appeared before the AO as is also evident from para 7 of the assessment order. This being so, the Id. CIT(A) has held the issue against the assessee. However, as it is noticed that adequate time has not been granted to the assessee to produce the representative of the share applicant companies, in the interest of justice, the issues in this appeal are restored to the file of Id. AO for readjudication afresh after granting the assessee adequate opportunity of being heard. The assessee shall produce the directors/responsible person of the said share applicant companies before the AO for examination and to prove the share application money received. Failure on the part of the assessee to produce such responsible persons, the Id. AO is at liberty to draw adverse inference.

8. In regard to the issue of reopening, no evidence has been produced other than the grounds raised. It is also noticed that no evidence has been

produced before the Id. CIT(A) either in regard to challenge the reopening.

This being so, the challenge to the reopening would stand rejected.

9. In the result, appeal of the assessee is 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