

**IN THE INCOME TAX APPELLATE TRIBUNAL
PATNA BENCH AT KOLKATA**

[Virtual Court]

Before

**MS. MADHUMITA ROY, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

I.T.A. Nos.: 225-228/PAT/2025

Assessment Years: 2013-14, 2016-17, 2017-18 & 2018-19

Amit Kumar <i>(Appellant)</i>	Vs.	DCIT Central Circle-2, Patna <i>(Respondent)</i>
PAN: APOPK2432B		

Appearances:

Assessee represented by : CA Kailash Jain

Department represented by : Md. A H Chowdhary, CIT(DR)

Date of concluding the hearing : 30-September-2025

Date of pronouncing the order : 06 October-2025

ORDER

PER BENCH:

These bunch of appeals filed by the assessee are against the orders of the Commissioner of Income Tax (Appeals)-3, Patna [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AYs 2013-14, 2016-17, 2017-18 & 2018-19 respectively dated 20.02.2025, which have been passed against the assessment orders u/s 153A r.w.s. 143(3) of the Act, dated 27.12.2017. Since the issues are identical and all the appeals were heard analogously, all the four appeals are being decided vide this common order for the sake of convenience and brevity.

2. We have heard the rival contentions and perused the materials available on record. We shall first take up the appeal for A.Y. 2013-14.



The assessee sought for adjournment for filing paper books in all the matters. However, it appears that the assessee has challenged the dismissal of appeal by the Ld. CIT(A) without granting an opportunity of being heard to the assessee. Having regard to this particular aspect of the matter, we would like to give a further opportunity of being heard by the Ld. CIT(A) to the assessee, particularly when it appears from the orders impugned that the assessee also did not file the written submission before the Ld. CIT(A) in respect of one of the grounds of appeal. When we expressed our minds to the parties appearing in this matter, the same was also accepted. Thus, having regard to the entire aspect of the matter and in order to prevent the miscarriage of justice, we hereby set aside the issues to the file of the Ld. CIT(A) for disposal of the same afresh after giving an opportunity of being heard to the assessee and upon considering the evidences on record or any other evidences which the assessee may choose to file at the time of hearing of the matter. The Ld. CIT(A) is also directed to consider the issues afresh and pass a reasoned order. All the appeals preferred by the assessee are, thus, allowed for statistical purposes.

3. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 6th October, 2025.

Sd/-

[Rakesh Mishra]

Accountant Member

Sd/-

[Madhumita Roy]

Judicial Member

Dated: 06.10.2025



Copy of the order forwarded to:

1. **Amit Kumar,**
2. **DCIT Central Circle-2, Patna. S/O Late Balram Prasad Sinha,
Pushpanjali Sadan, Navrattan Hatta, Purnia, Bihar, 854301**
3. CIT(A)-3, Patna:.
4. CIT-
5. CIT(DR), Patna Bench, Patna.
6. Guard File.

//True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata



1. Date of Dictation...Order prepared by Hon'ble AM in his computer.
2. Date on which the typed order is placed before the dictating Member and other Member.....06.10.25
3. Date on which the order came back to Sr. PS.....7.10.25
4. Date on which the file goes to the Bench Clerk.....07.10.25
5. Date on which the file goes to the O.S.....
6. Date on dispatch of the order.....