

IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-PATNA
VIRTUAL HEARING AT KOLKATA

**Before Shri Pradip Kumar Choubey, Judicial Member and
Shri Rakesh Mishra, Accountant Member**

ITA Nos.268 & 269/Pat/2025
Assessment Years: 2017-18 & 2018-19

Santosh Kumar Sinha.....Appellant
S/o Late Satya Narayan Lal,
Carriers Colony, Sakti Nagar,
Purnia, Bihar – 854301.
[PAN: AWHPS7019N]

vs.

ACIT, Central Circle-2, Patna.....Respondent

Appearances by:

Shri K. P. Jalan, CA, appeared on behalf of the appellant.
Shri Rajat Datta, CIT-DR appeared on behalf of the Respondent.

Date of concluding the hearing : September 22, 2025

Date of pronouncing the order : October 09, 2025

ORDER

Per Pradip Kumar Choubey, Judicial Member:

Both the captioned appeals have been preferred by the assessee for the assessment years 2017-18 & 2018-19 against separate orders both dated 31.03.2025 of the Commissioner of Income Tax (Appeals)-3, Patna [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act') respectively. Since, the issues involved in both the appeals are common and relate to the same assessee, therefore, these appeals have been heard together and are being disposed of by this consolidated order. ITA No.268/Pat/2025 is taken as lead case for narration of facts.

2. ITA No.268/Pat/2025 – Brief facts of the case are that in this case, a search & seizure operation under section 132(1) of the Act was conducted on Max Seven Hospital Pvt. Ltd. Group, Purnea on 19/04/2017. The assessee herein Shri Santosh Kumar Sinha was related

to Max Seven Hospital Group of cases. Thereafter, notice u/s 153C of the Act was issued on 17/09/2019 to the assessee along with questionnaire. The assessee filed return of income in response to notice u/s 153C declaring total income as Rs.8,29,060/-. Notice u/s 143(2) of the Act was issued and a show cause letter was issued on 06/12/2019. The Assessing Officer passed order u/s 143(3) of the Act on 27.12.2019 determining total income at Rs.17,48,240/- by adding an amount of Rs.1,73,550/- as undisclosed income of the assessee.

3. Aggrieved by the said order, the assessee preferred an appeal before the ld. CIT(A) wherein the appeal has been dismissed by passing an ex parte order as there was no compliance on behalf of the assessee.

4. Aggrieved and dissatisfied, the assessee has come in appeal before us. The ld. AR instead of arguing on merits of the case has only prayed that the appeal of the assessee may be restored to the file of the ld. CIT(A) for fresh consideration by affording opportunity to the assessee of hearing as the order passed by the ld. CIT(A) is an ex parte order and not on the merits.

5. The ld. DR did not raise any objection in remitting the appeal of the assessee to the file of the ld. CIT(A).

6. After hearing the submissions of the counsels of the respective parties and particularly on perusal of the order of the ld. CIT(A), it appears to us that there was no compliance before the ld. CIT (A) which has resulted into passing the ex-parte order by the ld. CIT(A) and the assessee did not file any explanation in order to submit any response to the notices issued and the order of the ld. CIT(A) have not been passed on merits rather passed on technical issue. Under these circumstances, we are inclined to restore the appeal of the assessee to the file of the ld. CIT(A) for fresh consideration after affording opportunity to the assessee

of hearing. The assessee is directed to cooperate in the remand proceedings by submitting necessary explanations and evidences to substantiate his claim. Thus, ITA No.268/Pat/2025 is allowed for statistical purposes.

7. ITA No.269/Pat/2025 - Since the facts and issues involved in both the appeals are identical and particularly the order of the ld. CIT(A) in this case is an ex parte order also, therefore, our findings/directions given above in ITA No.268/Pat/2025 will mutatis mutandis apply to ITA No.269/Pat/2025 too. Hence, ITA No.269/Pat/2025 is allowed for statistical purposes.

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

Kolkata, the 9th October, 2025.

Sd/-
[Rakesh Mishra]
Accountant Member

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Dated: 09.10.2025.

RS

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches