

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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 154/Ran/2024  
(Assessment Year- 2009-10)

Bhanu Pratap Shahi, C/o-Kapil Goel, Adv., F-26/124, Sector-7, Rohini, Delhi-110085. <b>PAN No. BMYPS 9139 M</b>	Vs.	A.C.I.T., Circle-1, Ranchi.
Appellant/ Assessee		Respondent/ Revenue

ITA No. 198,199 & 200/Ran/2023  
(Assessment Years- 2006-07, 2007-08 & 2010-11)

Bhanu Pratap Shahi, Uma Shanti Apartment, Flat No. 105, Kanke Road, Ranchi-834006 (Jharkhand) <b>PAN No. BMYPS 9139 M</b>	Vs.	D.C.I.T., Circle-1, Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Sanjay Goel, A.R. and Shri B.K. Ishwar, A.R.
Department represented by	Shri Rajib Jain, CIT-DR
Date of hearing	07/10/2025
Date of pronouncement	07/10/2025

**ORDER**

**PER: BENCH**

1. These are the appeals filed by the assessee against the separate orders of the Id. CIT(A), NFAC, Delhi dated 07/03/2024, 23/08/2023, 07/03/2023 and 06/03/2023 for the A.Y. 2009-10, 2006-07, 2007-08 and 2010-11 respectively. As all the issues in all these appeals relate to the common issues, therefore, they are being disposed off by this common order. For appreciation of facts, we take ITA No.154/Ran/2024 for the A.Y. 2009-10 as a lead case.

2. Shri Sanjay Goel, Id. A.R. and Shri B.K. Ishwar, Id. A.R. are represented on behalf of the assessee and Shri Rajib Jain, Id. CIT-DR is represented on behalf of the revenue.
3. It was submitted by the Id. AR that the notice under Section 143(2) is bad in law and also there has been violation of the principles of natural justice. When the Id. AR was specifically asked as to what is the error in the order of the Id. CIT(A), it was a submission that the appeal had been originally filed in manual form but has been shifted into the NFAC form and the submissions made by the assessee during the manual hearings have not been uploaded nor considered by the Id. CIT(A). It was a submission that the ex parte order passed by the Id. CIT(A) is perverse. It was a further submission that even the assessment order is liable to be quashed in so far as adequate opportunity has not been granted to the assessee.
4. In reply, the Id. CIT-DR has vehemently supported the orders of the lower authorities.
5. We have considered the submissions of the assessee. A perusal of the order of Id. CIT(A) shows that multiple opportunities have been given to the assessee as has been extracted by the Id. CIT(A) in page 5 of his order when shifting of the manual to the faceless had taken place. It was made incumbent on the assessee to upload the papers and the appeal documents before the Id. CIT(A) in the NFAC, admittedly, the assessee has failed to do that. The Id. CIT(A) has also recorded that he has issued notice to the assessee that no submission has been received nor a clear copy of assessment order was uploaded. Even after this, the assessee has failed to comply. It is beyond comprehension as to why

the assessee is not willing to appear in the faceless mode and is adamant upon only representing in the physical mode. If the assessee was really interested in disposing his appeals, he would have made his submissions before the Id. CIT(A) even in the faceless mode. As the assessee has not been able to give justifiable reasons for non-appearance before the Id. CIT(A) in NFAC mode and the assessee is unable to show how the order of CIT(A) is erroneous or perverse. We find no reason to interfere in the order of Id. CIT(A). It was also be mentioned here that there is absolutely no issues which have been raised before the Id. CIT(A). Further it is also noticed that the grounds raised by the assessee before the Tribunal which reads as follows:

- "1. *Impugned Assessment order passed u/s 143(3) is jurisdictionally flawed: That impugned assessment order dated 29.12.2011 passed u/s 143(3) of 1961 Act is jurisdictionally flawed for want of valid assumption of jurisdiction u/s 143(2) of 1961 Act and therefore first appeal order dated 07.03.2024 is also invalid. Both order may please be quashed and set aside.*
- 1.1 *Impugned Assessment order dated 29.12.2011 passed u/s 143(3) is invalid being based on invalid notice issued u/s 143(2) of 1961 Act dated 30.09.2020 which is in violation of mandatory applicable CBDT instructions on the subject and therefore first appeal order dated 07.03.2024 is also invalid. Both order may please be quashed and set aside.*
- 1.2 *Impugned Assessment order dated 29.12.2011 passed u/s 143(3) is invalid being based on invalid approval of CCIT Ranchi qua notice u/s 143(2) so first appeal order dated 07.03.2024 is also invalid. Both order may please be quashed and set aside;*
- 1.3 *Impugned Assessment order dated 29.12.2011 passed u/s 143(3) is invalid being passed without valid show cause notice (scn) issued prior to assessment as per principle of natural justice so first appeal order dated 07.03.2024 is also invalid. Both order may please be quashed and set aside;*  
*ON MERITS: ABRITRARY AND NON APPLICATION OF MIND ON PART OF LD AO AND LD CIT-A*
2. *That impugned order passed by first appellate authority (national faceless appeal centre) u/s 250 of 1961 Act dated 07.03.2024 is*

*totally arbitrary and erroneous in so far as "confirmation"/ "sustenance" of impugned additions are concerned,*

- 2.1 *That Id CIT-A erred in not deleting the addition of Rs 147,928 / on a/c of alleged "low drawings" which was arbitrarily and perfunctorily made by Ld AO without any application of mind as evident from patent /cursory look to "reasoning" given qua said impugned addition,*
- 2.2 *That Id CIT-A erred in not deleting the addition of Rs 25,45,000/- on a/c of alleged "investment in name of others" which was arbitrarily and perfunctorily made by Ld AO without any application of mind as evident from patent/cursory look to "reasoning" given qua said impugned addition,*
- 2.3 *That Id CIT-A erred in not deleting the addition of Rs 18,92,500/- on a/c of alleged "investment in name of others" which was arbitrarily and perfunctorily made by Ld AO without any application of mind as evident from patent/cursory look to "reasoning" given qua said impugned addition;*
- 2.4 *That Id CIT-A erred in not deleting the addition of Rs 606,06,140/-on a/c of alleged "investment in name of others" which was arbitrarily and perfunctorily made by Ld AO without any application of mind as evident from patent/cursory look to "reasoning" given qua said impugned addition;*

*PERVERSE CIT-A ORDER*

3. *That impugned order passed by first appellate authority (national faceless appeal centre) u/s 250 of 1961 Act dated 07.03.2024 is without considering any of the written submission filed by assessee and replies filed during assessment proceedings therefore first appeal order is totally "perverse" and contrary to material available on case record;*

*PRAYER (RELIEF SOUGHT):*

- A) *TO QUASH THE UNDERLYING ASSESSMENT FRAMED BY LD AO FOR WANT OF VALID ASSUMPTION OF JURISDICTON AND SO HELD IMPUGNED FIRST APPEAL /NFAC/CIT-A ORDER U/S 250 IS ALSO INVALID*
- B) *TO DELETE ALL THE IMPUGNED ADDITIONS MADE IN IMPUGNED ASST ORDER AND ARBITRRAILY SUSTAINED IN FIRST APPEAL ORDER*
- C) *TO QUASH AND SET ASIDE BOTH LD AO AND FIRST APPEAL ORDERS IN TOTO*
- D) *ANY OTHER APPROPRIATE SUITABLE RELIEF AS DEEMED FIT IN FACTS AND CIRCUMSTANCES OF THE CASE*  
*APPELLANT MOST RESPECTFULLY CRAVES FOR LEAVE TO ADD/MODIFY THE ABOVE GROUNDS OF APPEAL."*

The above grounds raised by the assessee are totally different from the grounds that have been raised before the Id. CIT(A). The assessee has also not filed a requisite

memo for filing the additional grounds, admittedly it is also a fact that the assessee has not filed the requisite affidavit under Rule 11 of the Income Tax Appellate Tribunal Rules, 1963 also. This being so, for all these grounds, the order of Id. CIT(A) stands upheld.

6. In the result, this appeal of the assessee is dismissed.
7. Now we take ITA Nos. 198 to 200/Ran/2023 for the A.Y. 2006-07, 2007-08 and 2010-11. Since, the facts and circumstances of these appeals are identical to the facts and circumstances of the appeal in ITA No. 154/Ran/2024 for the A.Y. 2009-10. As we have dismissed the appeal of the assessee in ITA No. 154/Ran/2024, therefore, the findings given in this appeal are also applied mutatis mutandis in other appeals of the assessee for the A.Y. 2006-07, 2007-08 and 2010-11 respectively.
8. In the result, all these appeals of the assessee are dismissed.

Order announced in open court on 07/10/2025.

Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Ranchi, Dated: 07/10/2025

*\*Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi