

IN THE INCOME TAX APPELLATE TRIBUNAL "RANCHI BENCH", RANCHI
BEFORE SHRI SONJOY SARMA, JM
&
SHRI RATNESH NANDAN SAHAY, AM
(THROUGH HYBRID MODE)

आयकर अपील सं./ITA Nos.123-126/RAN/2024

(निर्धारण वर्ष / AYrs :2013-14, 2014-2015, 2015-16 & 2017-18)

Sita Ram Pansari, Transport Nagar, Main Road, Kuju, Jharkhand-825316	Vs.	ITO Ramgarh
स्थायी लेखा सं./PAN No. : AJPPP 3351 H		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri Akash Agarwal, AR
राजस्व की ओर से /Revenue by	:	Shri Khubchand T Pandya Sr.DR
सुनवाई की तारीख / Date of Hearing	:	02/09/2025
घोषणा की तारीख/Date of Pronouncement	:	09/10/2025

आदेश / O R D E R

Per Sonjoy Sarma, JM :

All the above captioned appeals are filed by the assessee against the separate orders, all dated 20.02.2024 passed by Id.CIT(A), Patna-3, against which the assessee preferred appeals before the Tribunal.

2. Since the issues involved in these appeals are common except the figures and assessment years in question, therefore, all the four appeals are heard together and decided by this common order.

3. First we shall take up the appeal of the assessee in ITA No.123/Ran/2025 for A.Y.2013-2014.

4. Brief facts of the case are that the assessee is an individual and engaged in the business or profession of coal trading under E-auction

System. The assessee had filed its return of income for A.Y 2013-14 on 19.07.2013. On examination of the ITR of the assessee, the AO observed that there was mismatch between the sales proceeds and the total deposits made by the assessee in its bank account. Further, it was also observed by the AO that the assessee had deposited cash/cheque amounting to Rs.1,88,98,978/- in its bank accounts and the same was not disclosed in its return for the Assessment Year 2013-14. Based on the above findings, the assessee's case was re-opened u/s 147 of the Act after recording reasons and obtaining approval from the Competent Authority, by issuing notice u/s 148 of the Act. However, the assessee failed to file return of income within the stipulated time. Thereafter, notices u/s 142(1) of the Act were issued to the assessee on multiple occasions seeking explanation. But the submissions made by the assessee in compliance with the statutory notices issued were found to be incomplete and partial. During the assessment proceedings, the Assessing Officer found that Rs.34 lakhs was received by the assessee as loan and advance from various parties but the assessee has failed to furnish appropriate reply regarding the amount of Rs.34 lakhs and added to the total income of the assessee. Similarly, another sum of Rs.1,88,98,978/- found to be unexplained cash credit u/s.68 of the Act and added to the total income of the assessee u/s.68 of the Act along with Section 115BBE of the Act by assessing total income of the assessee at Rs.2,36,93,040/-.

5. Dissatisfied with the above order, the assessee preferred appeal before the Id. CIT(A), where the appeal of the assessee was partly allowed.

6. Aggrieved by the above order, the assessee is in appeal before the Tribunal raising various grounds, however, the contention of the assessee is that while passing the impugned order the Id.CIT(A) did not consider all the submissions made by the assessee and passed the impugned order simply allowing certain relief to the assessee but the main issue involved in the appeal was undressed by the Id. CIT(A), thereby giving partial relief therefore, at this stage, the matter may be remitted back to the file of the Id.CIT(A) to re-examine the issue regarding the addition sustained by the Id. CIT(A).

7. On the other hand, Id.Sr. DR supported the decisions of the authorities below and stated that the impugned order is correct and there is no need to interfere in the order passed by the Id.CIT(A).

8. We after hearing the rival contentions of the parties and perusing the material available on record, find that in the present case of the assessee, the main grievance of the assessee is relating to two issues before the Id. CIT(A), one is relating to addition of Rs.34 lakhs, which has already been deleted by the Id. CIT(A) and another is relating to addition of Rs.1,88,98,978/- as unexplained cash credit u/s.68 of the Act, where relief was granted to the assessee to the extent of Rs.34,55,500/- but remaining sum of Rs.1,51,63,478/- was upheld by the Id.CIT(A) as there was no proper submission on the part of the assessee before the Id.CIT(A). Therefore, considering the above facts, we find it necessary to remand back the unaddressed issue of Rs.1,51,63,478/- to the file of the Id.CIT(A) with a direction to re-examine the issues and decide the appeal on merits after

considering the submission of the assessee and pass appropriate order in accordance with law.

9. The other appeals being ITA Nos.124 to 126/Ran/2024 are identical to the facts and issue involved in ITA No.123/Ran/2024, our finding will apply *mutatis mutandis* to the other appeals also. Accordingly, these appeals are also allowed for statistical purposes.

10. In the above terms, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 09/10/2025.

Sd/-
(RATNESH NANDAN SAHAY)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-
(SONJOY SARMA)

न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 09/10/2025

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

		Date	Initial	
1.	Draft dictated on	03.09.25		Sr.PS
2.	Draft placed before author	03.09.25		Sr.PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
6.	Kept for pronouncement on			Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
8.	Date on which file goes to the OS			
9.	Date on which file goes to the AR			
10.	Date of dispatch of Order.			