

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

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. Nos.649, 645, 646 & 650/Pat/2024

Assessment Years: 2017–18, 2018–19, 2019–20 & 2020–21

Pankaj Kumar.....Appellant

Saraiyaganj, Muzaffarpur,

Bihar-842001..

[PAN: ALIPK3534A]

vs.

CIT Patna..... Respondent

Appearances by:

Shri Amit Kamalia, CA., appeared on behalf of the appellant.

Shri Ashwani Kr. Singal, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : October 16, 2025

Date of pronouncing the order : October 21, 2025

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

These four captioned appeals—ITA No. 649/Patna/2024 for A.Y. 2017–18, ITA No. 645/Patna/2024 for A.Y. 2018–19, ITA No. 646/Patna/2024 for A.Y. 2019–20, and ITA No. 650/Patna/2024 for A.Y. 2020–21—are filed by the same assessee against the orders of the learned CIT(A), relating to penalty imposed under Section 270A of the Income-tax Act, 1961, arising out of the respective assessment orders. Since the issues involved in all these appeals are common except for variation in figures and assessment years, they were heard together and are being disposed of by this common order for the sake of convenience.

2. At the outset, it is noticed that there is a delay of four days in filing the appeals before the Tribunal. The assessee has filed a petition

for condonation of delay, explaining the reasons for such delay. After considering the submissions and materials on record, we are satisfied that the delay was due to reasonable and sufficient cause. Accordingly, the delay is condoned, and the appeals are admitted for adjudication on merits.

3. First we take up as a lead ITA No. 649/Patna/2024case A.Y. 2017-18 and finding of this will apply to other connected appeal mutatis mutandis. A search and seizure operation under Section 132 of the Act was conducted in the case of the Nand Kishore Prasad Shah Group. During the course of search, certain incriminating papers and documents were found and seized. Consequently, a notice under Section 153A of the Act was issued to the assessee for the relevant assessment year. In response, the assessee filed a return of income declaring total income of ₹5,87,550. However, in the original return filed earlier, the assessee had declared an income of ₹4,17,550. The assessment was completed under Section 143(3) read with Section 153A of the Act determining total income at ₹5,87,550, thereby accepting the additional income offered by the assessee during the course of search proceedings. Since the assessee had declared additional income in response to the notice under Section 153A, the Assessing Officer considered it a case of under-reported income and accordingly initiated penalty proceedings under Section 270A of the Act. The assessee, in response to the show-cause notice, filed a reply and also requested for immunity under Section 270AA from imposition of penalty. However, the Assessing Officer rejected the application and imposed a penalty of ₹15,838 under Section 270A of the Act.

4. The CIT(A), by order dated 11.09.2024, dismissed the appeal ex parte, upholding the action of the Assessing Officer.

5. The learned Authorised Representative (AR) submitted that the order of the CIT(A) was passed ex parte without providing reasonable opportunity of being heard to the assessee. It was also contended that the assessee had duly filed an application before the Assessing Officer seeking immunity under Section 270AA, which was not properly considered. Therefore, the matter requires reconsideration by the CIT(A).

6. The learned D.R., on the other hand, supported the orders of the lower authorities and submitted that since the assessee's application for immunity was not validly filed, the Assessing Officer rightly imposed penalty.

7. After hearing both parties and perusing the material available on record, we find that the CIT(A) has passed the order ex parte, and the assessee did not get an effective opportunity of being heard. In the interest of justice and fair play, we deem it appropriate to restore the matter to the file of the CIT(A) with a direction to adjudicate the issue afresh after affording reasonable opportunity of being heard to the assessee. The assessee is also directed to extend full cooperation and ensure compliance with notices issued by the CIT(A) during the remand proceedings. In view of the above, the appeal in ITA No. 649/Patna/2024 is allowed for statistical purposes.

8. Since the issues involved in ITA Nos. 645, 646 & 650/Patna/2024 are identical in facts and circumstances, our findings and directions in

ITA No. 649/Patna/2024 shall apply mutatis mutandis to these appeals as well.

9. In the result, all the four appeals of the assessee are allowed for statistical purposes.

Kolkata, the 21st October, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 21.10.2025.

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