

IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA

**BEFORE SHRI DUVVURU RL REDDY, VP
AND**

SHRI RAJESH KUMAR, AM

ITA Nos.220 to 223, 224/PAT/2025

(Assessment Years:2012-13 to 2015-16 & 2018-19)

Nirupama Kumari

W/o Amit Kumar,
C/o ambition Coaching, Navratan
Hatta, Purnia, Purnia-854301,
Bihar

(Appellant)

Vs.

DCIT/ ACIT, Cent Cir-1, Patna
Patna, Purnia, Bihar

(Respondent)

PAN No. BBLPK5789B

Assessee by : None (Petition filed)
Revenue by : Shri A.H. Chowdhary, DR

Date of hearing: 25.11.2025
Date of pronouncement: 28.11.2025

ORDER

Per Rajesh Kumar, AM:

These are appeals preferred by the assessee against the orders of the Commissioner of Income-tax (Appeals), Patna-3, (hereinafter referred to as the "Ld. CIT(A)"] dated 20.02.2025, 21.02.2025 for the AY 2012-13 to 2015-16 & 2018-19.

2. As the facts and circumstances are exactly similar in all the above cases, we take ITA No.220/PAT/2025 for A.Y. 2012-13 and decide the issue accordingly.
3. At the time of hearing none appeared on behalf the assessee but filed a letter dated 25.11.2025 which read as under: -

"Sub: Pray for conclusion of Appeal and/or Time petition for adjournment of hearing fixed on 25.11.2025. in the case of Nirupama Kumari, Wie Mr. Amit Kumar, C/o Ambition Coaching, Navratan Hatta, Purnia-854301 (Bihar) PAN: BBLPK578910 for A/V: 2012-13 to A/V 2015-16 and A/V: 2015-19.

Ref Appeal No. ITA-220 10 223 & 224/PAT/2025

Sir,

On captioned subject the appellant prays your honor as under:

01. That the search was carried out in appellants spouse case Mr Amit Kumar PAN: APOPK24328 (ITA Appeal No 225..../PAT/2025) and the assessment for A/Y: 2013-14 and 2016-17 to 2017-18 & A/Y; 2018-19 was completed u/s 153A of IT Act 1961 and the appeal was disposed of by Honorable CIT(A)-3, Patna without considering the written submission and the appeal was disposed of Ex-parte and confirmed with these observations the above all ground taken by the appellant is dismissed.

02. That the Honorable Bench of ITAT on hearing of the appeal on 30.09.2025 in appellants spouse case has set aside the appeal and was restored back to before the court of CIT(A)-3 Patna for hearing of the appeal on merit afresh.

03. That the assessment in the appellants case was completed u/s153AC on similar facts & circumstances as was in her spouse case, therefore seeing the similar facts & nature of the appeal in the appellants case, as was disposed of by Honorable CIT(A)-3, Patna without considering the written submission and the appeal was disposed of Ex-parte and confirmed with these observations the above all ground taken by the appellant is dismissed.

It is therefore prayed that the honorable Bench if agreed, pursuant to ITAT order in the appellants spouse case (Amit Kumar), appellants bunch of appeal for A/Y: 2012-13 to A/Y 2015-16 and A/Y: 2018-19 may kindly be disposed of by restoring back to before the court of CIT(A) for hearing of the appeal on merit afresh.

AND/OR this application may kindly treated as time petition for adjournment of Hearing in the month of December-2025.

For this act of kindness the appellant shall ever pray.

Submitted

SD/-
(CA KP Jalan)A/R

Dated: 25.11.2025"

3.1. After hearing the Id. DR and perusing the materials available on record before us with the assistance of the Id. DR, we observe that in this case the assessment was framed u/s 153A/143(3) of the Act assessing the total income at ₹11,84,500/-. Before the Id. CIT (A), there was no representation on behalf of the assessee and therefore, the Id. CIT (A) dismissed the appeals for want of requisite information/ documents. The learned Authorized Representative vide letter dated

25.11.2025 also requested for remanding the matter back to the file of the learned CIT (A) by relying on the decision of the coordinate bench in his wife case which under similar circumstances and facts was restored to the file of CIT(A) for re-adjudication. Though, the assessee did not appear before Id. CIT (A) but in consonance of the principle of natural justice and to meet the ends of justice, we remit the matter back to the file of Id. CIT (A) with a direction to provide one more opportunity of being heard to the assessee and decided the issue accordingly. At the same breath, we also hereby caution the assessee to promptly co-operate in the proceedings before the Id. CIT (A) failing which the Id. CIT (A) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

4. The issue raised in other appeals in ITA nos. 221 to 224/PAT/2025 are similar to one as decided by us in ITA No. 220/PAT/2025 (supra). Accordingly, our decision would, mutatis mutandis, apply to these appeals of assessee. Hence, the assessee's appeals are allowed for statistical purposes.
5. In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 28.11.2025.

Sd/-
(DUVVURU RL REDDY)
(VICE PRESIDENT)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Patna, Dated: 28.11.2025

Sudip Sarkar, Sr.PS



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

True Copy//

BY ORDER,

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna