

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

**BEFORE SHRI DUVVURU RL REDDY, VP
AND
SHRI RAJESH KUMAR, AM**

**ITA Nos.584 to590/PAT/2024
(Assessment Years:2015-16 to 2021-22)**

Lalan Kumar
Adampur, Radha Rani Sinha
Road, Adampur, Bhagalpur,
Bihar-812001

Vs.

**ACIT, Central Circle-3,
Beerchand Patel Marg,
Patna, Bihar-800001.**

(Appellant)

(Respondent)

PAN No. AKPPK9688P5914F

Assessee by : Shri Vishal Kumar, AR
Revenue by : Shri Md. AH Chowdhary, DR

Date of hearing: 26.11.2025
Date of pronouncement: 28.11.2025

ORDER

Per DUVVURU RL REDDY, VP:

The appeals of the assessee are arising against the order of the Commissioner of Income-tax (Appeal)-Patna-3, (hereinafter referred to as the "Ld. CIT(A)"] even dated 16.07.2024 for the AY 2016-17 to 2020-21.

2. Since the appeals related to the same assessee and involving the common issue therefore, these are being decided by this consolidated order for the sake of brevity and conveyance. First, we take ITA No.584/PAT/2024.

ITA No. 584/PAT/2024

3. At the outset, we note that the assessee has raised the additional ground of appeal which read as under: -

"1. For that the additional grounds of appeal hereto are without prejudice to each other.

2. For that the assessment order passed by the AO is contrary to provision of section 153D of the Act. The approval granted by the Learned Addl. CIT, Central Range - 1, Patna u/s 153D of the Income Tax Act, 1961 is mechanical in nature and without application of mind, therefore, the same is illegal and non-est and consequential assessment made on the basis thereof is also illegal and deserves to be annulled.

3. That the approval u/s 153D of the Act is null, void and without jurisdiction as the same is in violation of CBDT Circular No.19/2019 requiring DIN and consequential assessment order as passed deserves to be annulled.

4. That addition amounting to Rs. 81,76,026/- and Rs. 16,33,000/- are not called for. arbitrary, unjust and fit to be deleted.

5. For that the appellant reserves his right to file detailed submission at the time of hearing.

6. For that the appellant craves leave to urge, add or alter any other ground or grounds at the time of hearing."

3.1. After hearing the rival contentions and perusing the material on record, we find that the assessee has raised an additional ground of appeal challenging the jurisdiction of the AO to make assessment when the approval granted u/s 153D is invalid. Similarly the assessee has also raised some other issues. In our opinion the issues raised in the additional ground is a purely a legal issue qua which the facts need to be examined and verified. In our considered view the assessee is at liberty to raise any legal issue before any appellate authority for the first time even when the same has not been raised before the lower authorities. The case of the assessee is squarely covered by the decisions of the Apex court in the case of i) Jute Corporation of India Ltd. Vs CIT in 187 ITR 688, ii) National Thermal

Power Co. Ltd v. CIT [1998] 229 ITR 383 and also by the decision of Hon'ble Calcutta High Court in PCIT vs. Britannia Industries Ltd. [2017] 396 ITR 677 (Cal). Therefore, we are inclined to admit the same for adjudication.

3.2. Since, the issue raised before us are not raised before the first appellate authority by the assessee therefore, this additional grounds are restored to the file of the learned CIT (A) with a direction to decide the same after affording reasonable opportunity of hearing to the assessee and also after taking into account the facts relating to these issues. Accordingly, the appeal of the assessee is allowed for statistical purposes.

A.Y. 2016-17 to 2021-22

ITA No. 585 to 590/PAT/2024

4. The issue raised in these appeals are similar to one as decided by us in ITA No. 584/PAT/2024 for A.Y. 2015-16 (supra). Accordingly, our decision would, mutatis mutandis, apply to these appeals of assessee in ITA Nos. 585/PAT/2024 to 590/PAT/2024. 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/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

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

Patna, Dated: 28.11.2025

S.S, Sr.PS



Copy of the Order forwarded to:

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

BY ORDER,

True Copy//

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