

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

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

**ITA Nos. 598 & 599/PAT/2024
(Assessment Year: 2010-11 & 2011-12)**

Bihar Rajya Pul Nirman Ltd.

7, Sardar Patel Marg,
Patna-800015, Bihar

(Appellant)

Vs.

**ACIT, Circle-2,
Patna-800001, Bihar**

(Respondent)

PAN No. AACCB0681R

Assessee by : Shri Abhi Sarkar, AR
Representative
Revenue by : Shri Md. A.H. Chowdhary, DR

Date of hearing: 26.11.2025

Date of pronouncement: 28.11.2025

ORDER

PerDuvvuru RL Reddy, VP:

These are appeals preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)"]even dated 13.06.2024 for the AYs2010-11 & 2013-14.

A.Y. 2010-11

ITA No.598/PAT/2024

2. At the outset, the Id. Counsel for the assessee submitted that the order was passed ex-parte before the learned CIT (A) and also that complete details could not be filed before AO. The Id. Counsel for the assessee therefore prayed that the issue may kindly be restored to the file of the Id. AO so that the complete details/ evidences could be filed and issue be decided on merit afresh.

2.1. The Id. DR on the other hand did not oppose the counsel of the assessee.

2.1. After hearing the rival contentions and perusing the materials available on record, we find that the learned AO passed a very cryptic order u/s 143/ 147 of the Act dated 27.12.2017, without giving any detailed finding. We further note that the assessee has not represented the case before the learned CIT (A) as the learned CIT (A) in para no.2 noted that the assessee has not furnished the details/ submission satisfactorily. Under these circumstances, we are of the view that the end of justice would be made if the appeal of the assessee is restored to the file of the learned AO with a direction to re-adjudicate the same after affording reasonable opportunity of being heard to the assessee.

A.Y. 2011-12

ITA No.599/PAT/2024

3. The assessee has filed an additional ground which is extracted below: -

"1. For that the alleged amount of Rs.3,18,78,510 received from IIT, Patna do not pertain to PY 2011-12 corresponding to AY 2012-13 and is not in the nature of and on account of contractual receipt received /contractual payment, rather the said amount is in the nature of capital receipt and the same has been disclosed in the balance sheet, which is subject of CAG audit as well as statutory audit under various laws."

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 which is admitted and since, the facts of the additional grounds are required verification at the end of the learned AO, accordingly, we are of the view that the end of justice would be made if the appeal of the assessee is restored to the file of the learned AO with a direction to re-adjudicate the same after affording reasonable opportunity of being heard to the assessee.

4. 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.

BY ORDER,

True Copy//

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