

**IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-PATNA**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Rajesh Kumar, Accountant Member and  
Shri Pradip Kumar Choubey, Judicial Member**

**ITA No.471/Pat/2025**  
Assessment Years: 2019-20

**Healing Tough Hospital.....Appellant**  
**South Church Road, Gandhi Maidan,**  
**Near Government Bus Stand, Gaya,**  
**Bihar – 823001.**  
**[PAN: AAIFH8721M]**

**vs.**

**DCIT, Central Circle-1, Patna.....Respondent**

**Appearances by:**

Shri Vishal Kr., Adv., appeared on behalf of the appellant.

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

Date of concluding the hearing : December 17, 2025

Date of pronouncing the order : December 18, 2025

**ORDER**

**Per Pradip Kumar Choubey, Judicial Member:**

The captioned appeal has been preferred by the assessee for the assessment year 2019-20 against the order dated 28.08.2025 of the CIT(A)-3, Patna [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. Brief facts of the case are that the assessee is a partnership firm engaged in imparting medical services on a small scale. A survey operation u/s 133A was conducted in the case of Dr. Vimlendu Vimal, Dr. Dipawali Vimal and Healing Touch Hospital. During the course of survey, incriminating materials in the form of certain receipt books and registers were found and impounded, which indicated that the assessee had suppressed substantial receipts from hospital activities. The assessee had originally filed its return of income on 16.10.2019 declaring an income of Rs. 1,60,129/-. Subsequently, based on material available

on record, notice u/s 148A(b) was issued and after considering reply, order u/s 148A(d) was passed, followed by notice u/s 148 on 29.03.2023. Assessment was completed u/s 147/143(3) determining total income at Rs. 96,90,529/- after making addition of Rs. 95,30,400/- on account of suppression of hospital receipts.

3. Aggrieved by the said order, the assessee preferred an appeal before the Id. CIT(A) wherein the appeal has been dismissed as there was no compliance on behalf of the assessee.

4. Aggrieved and dissatisfied, the assessee has come in appeal before us. The Id. AR instead of arguing on merits of the case has only prayed that the appeal of the assessee may be restored to the file of the Id. CIT(A) for fresh consideration by affording one more opportunity to the assessee to submit relevant documents to prove the case.

5. The Id. DR did not raise any objection in remitting the appeal of the assessee to the file of the Id. CIT(A).

6. After hearing the submissions of the counsels of the respective parties and particularly on perusal of the order of the Id. CIT(A), we find that the Id. CIT(A) has passed the order without considering documentary evidences as there was no compliance on different dates fixed by the Id. CIT(A) and the Id. CIT(A) in his order has mentioned as under:

*“During the course of appellate proceedings, notices u/s.250 of the IT Act were issued on 29.04.2025, 08.05.2025, 21.05.2025, 23.06.2025, 29.06.2025 and 30.06.2025. However, the appellant has not submitted any details till the passing of order.”*

6.1 Under the circumstances, we are inclined to restore the appeal of the assessee to the file of the Id. CIT(A) for fresh consideration after affording opportunity to the assessee of hearing with a direction to pass a de novo order after considering relevant evidences submitted by the

assessee. The assessee is also directed to strictly cooperate in the remand proceedings by submitting necessary explanations and evidences to substantiate its claim.

7. In the result, the captioned appeal of the assessee is allowed for statistical purposes.

***Kolkata, the 18<sup>th</sup> December, 2025.***

Sd/-  
**[Rajesh Kumar]**  
**Accountant Member**

Sd/-  
**[Pradip Kumar Choubey]**  
**Judicial Member**

Dated: 18.12.2025.

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