

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA Nos. 138 to 147 & 152 to 160/Ran/2025
(Assessment Years: 2014-15 to 2019-20)

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| Divya Construction, Argora Chowk, Doranda, Ranchi-834002 (Jharkhand) PAN No. AAHFD 2249 R | Vs. | D.C.I.T., Central Circle-2, Ranchi. |
| Appellant/ Assessee | | Respondent/ Revenue |

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|---------------------------|--------------------------|
| Assessee represented by | Shri Devesh Poddar, A.R. |
| Department represented by | Shri Rajib Jain, CIT-DR |
| Date of hearing | 07/01/2026 |
| Date of pronouncement | 07/01/2026 |

ORDER

PER: BENCH

1. These are the group of 19 appeals filed by the assessee(s) against the separate orders of the Id. CIT(A), Patna-3, Patna dated 12/06/2024, 26/11/2024, 30/11/2024 for the A.Y. 2014-15 to 2019-20 respectively. As all the issues in all these appeals relate to the common issues, therefore, they are being disposed off by this common order.
2. Shri Devesh Poddar, Id. AR is represented on behalf of the assessee and Shri Rajib Jain, Id. CIT-DR is represented on behalf of revenue.
3. In regard to ITA Nos. 138, 141, 143, 145, 146 and 160/Ran/2025, these are quantum matters, it was fairly agreed by the Id. AR that the assessee has not represented its matters before the Id. CIT(A). It was a submission that in the interest of justice, the issues may be restored to the file of the Assessing

Officer in so far as even before the Assessing Officer, the assessment order is an ex parte order and there has been no proper compliance.

4. In reply, the Id. CIT-DR submitted that the assessee should be asked to file written submissions for the non-compliance before the Id. CIT(A) and why the issues should be restored to the file of the Assessing Officer. It was then informed to the Id. CIT-DR that the requirement of a written submission is either at the prerogative of the Bench or that of the assessee. A written submission cannot be demanded by the respondent.
5. Considering the prayer of the Id. AR as also the submissions, in the interest of justice, the issues in these appeals are restored to the file of the Assessing Officer as it is noticed that the assessee has not provided all the details before the Assessing Officer and the order of the Id. CIT(A) is admittedly an ex parte order.
6. In the result, all these appeals of the assessee are partly allowed for statistical purposes.
7. In regard to ITA Nos. 139, 140, 142, 144, 147, 152, 153, 154, 155, 156, 157, 158 and 159/Ran/2025, these are the appeals against the ex parte orders of the Id. CIT(A) for the various assessment years confirming the penalties levied under various provisions of Section 271(1)(b), 271(1)(c), 271AAC and Section 271D. As the quantum appeals have all been restored to the file of the Assessing Officer for readjudication and the very foundation for the levy of penalties no more survive, the penalties levied stand quashed. Liberty is granted to the Assessing Officer to initiate fresh penalty proceedings as and

where required in accordance with law.

8. In the result, all these appeals of the assessee are allowed.

Order pronounced in open court on 07th January, 2026.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 07/01/2026

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi