

**IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI**

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

ITA No. 474, 475, 476, 477 & 478/Ran/2024  
(Assessment Years: 2011-12, 2012-13, 2013-14 & 2017-18)

GRD Finance Pvt. Ltd., Mangalam, 24 Hemanta Basu Sarani, Kolkata-700001. <b>PAN No. AABCB 0163 D</b>	Vs.	I.T.O., Ward-1(1), Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Sunil Surana, A.R.
Department represented by	Shri R.C. Marndi, Sr. DR
Date of hearing	07/01/2026
Date of pronouncement	07/01/2026

**ORDER**

**PER: BENCH**

1. These are the appeals filed by the assessee against the separate orders of the Id. CIT(A), NFAC, Delhi all dated 08/10/2024 for the A.Y. 2011-12 to 2013-14 and 2017-18 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 Sunil Surana, Id. AR is represented on behalf of the assessee and Shri R.C. Marndi, Id. Sr. DR is represented on behalf of revenue.
3. In the grounds raised by the assessee, the assessee has challenged the reopening and the reassessment and has raised technical grounds. It is noticed that these grounds were not before the Id. CIT(A). As these issues were not before the Id. CIT(A) so as to get the findings of the Id. CIT(A) on

these grounds. Therefore, the issues in all these appeals are restored to the file of Id. CIT(A) for readjudication after granting the assessee adequate opportunity of being heard.

4. In the result, all these appeals of the assessees are partly allowed for statistical purposes.

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