

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI SONJOY SARMA, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 207/Ran/2025
(Assessment Year-2015-16)
(Virtual Hearing)

Anwesh Kumar Chakraborty, Flat No. 04, Ashabori Apartment, 11/1 Kolupara Lane, Dhakuria, Kolkata-700031 (West Bengal) PAN No. AIQPC 6936 M	Vs.	Assessing Officer, Jamshedpur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Ms. Manisha Biyani, C.A.
Department represented by	Shri Sumit Dasgupta, Sr.DR
Date of hearing	15/12/2025
Date of pronouncement	19/01/2026

ORDER

PER: RATNESH NANDAN SAHAY, A.M.

1. This appeal by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals), [in short, the Id. CIT(A)] dated 17/01/2025 for the Assessment Year (AY) 2015-16 by raising following grounds of appeal:

- "1 According to Section 147 of the Income Tax Act, 1961, if any income chargeable to tax, in the case of an assessee, has escaped assessment for any assessment year, the Assessing Officer may, subject to the provisions of Sections 148 to 153, assessee or reassess such income. But in this case, there has been no income which has escaped assessment, the assessing officer in regard to deductions claimed by assessee wanted documentary evidences for the same.
2. The learned CIT(A) is not justified by upholding the AO's order of addition of Rs. 1,20,879/- on account of HRA and addition of Rs. 35,000/-.
3. The AO has not considered the amount of TDS deducted as given in Form 26AS amounting to 119350/-.
4. The appellant craves liberty to add, alter, any ground of appeal either at the time of hearing or before the date of hearing."

2. Facts of the case, in brief, are that the assessee is an individual, who is deriving income from salary. Return of income was filed on 27/08/2015 declaring total income of ₹ 8,72,440/- and claiming refund of ₹ 12,110/-. Thereafter, the assessee also filed revised return of income on 04/10/2025 declaring total income of ₹ 7,75,560/- and claiming a refund of ₹ 36,840/-. An information was received from the office of DDIT(Systems), Ranchi that the assessee has claimed large refund. Thus, the Assessing Officer, after taking proper approval of the competent authority, issued notice under Section 148 of the Income Tax Act, 1961 (in short, the Act). However, notice under Section 148 of the Act was not complied by the assessee and even statutory notices issued to the assessee were also not complied. Finding no alternative, the Assessing Officer completed the assessment under Section 147 read with section 144 read with section 144B of the Act by assessing total income of the assessee at ₹ 9,35,080/-.
3. Aggrieved by the order of the Assessing Officer, the assessee preferred appeal before the Id. CIT(A), who vide the impugned order, upheld the action of the Assessing Officer by holding that the appellant has failed to substantiate the claim under Section 80D or the HRA claimed as exempted under Section 10(13A).
4. Further aggrieved by the order of Id. CIT(A), the present appeal has been filed by the assessee before this Tribunal.
5. At the outset of hearing, the Id. AR of the assessee has submitted that no proper and sufficient opportunities were provided by the lower authorities. The

Id. AR prayed that matter may be restored back to the file of Assessing Officer to decide the issue afresh on merit.

6. On the other hand, the Id. Sr. DR has not raised any serious objection.
7. We have considered the rival submissions and perused the orders of the lower authorities. We find that the Assessing Officer has passed assessment order under Section 147 read with section 144 read with section 144B of the Act. The Id. AR of the assessee has submitted before the Bench that no proper and sufficient opportunities were provided, therefore, we think it proper to restore the matter back to the file of Assessing Officer to decide the issue afresh on merit by providing sufficient opportunities of being heard. The assessee is also directed to appear before the Assessing Officer and explain the genuineness of the claims. In the result, the grounds of appeal raised by the assessee are allowed for statistical purposes only.
8. In the result, this appeal of assessee is allowed for statistical purposes.

Order announced in open court on 19th January, 2026.

Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Ranchi, Dated: 19/01/2026

**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi