

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', DB, KOLKATA
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Laxmi Prasad Sahu, Accountant Member**

**I.T.A. Nos. 412, 413, 414 & 415/PAT/2025
Assessment Years: 2013-14, 14-15, 15-16 & 2016-17**

***Vijay Kumar Jha,.....Appellant
Kanhaulidih, Near Sanskrit College,
Malighat, P.O. Ramna, P.S. Mithanpura,
Muzaffarpur-842002, Bihar
[PAN:ADGPJ3007M]***

-Vs.-

***Assistant Commissioner/Deputy Commissioner of
Income Tax,.....Respondent
Central Circle, Muzaffarpur,
Aayakar Bhawan, New Nehru Stadium,
Sikandarpur, Muzaffarpur-842001, Bihar***

Appearances by:

*Shri Anuj Ganguli, CA, appeared filed on behalf of the
assessee*

*Shri Manab Adak, JCIT, appeared on behalf of the
Revenue*

Date of concluding the hearing: January 20, 2026

Date of pronouncing the order: January 22, 2026

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

The present appeals bearing ITA Nos. 412, 413, 414 & 415/PAT/2025 are directed at the instance of assessee against the orders of Id. Commissioner of Income Tax (Appeals), National

Faceless Appeal Centre (NFAC), Delhi, all dated 10th September, 2024, passed for Assessment Years 2013-14, 2014-15, 2015-16, & 2016-17 respectively.

2. The appeals bearing ITA Nos. 412, 413, 414 & 415/PAT/2025 are time barred by 283 days in filing the appeals before the Tribunal. The assessee Shri Vijay Kumar Jha filed a petition before the Bench for condoning the delay of 283 days for all the appeals stating that he was under the treatment of mental illness after the search and seizure carried by the investigation department of income tax and it was not possible to focus on other issues when he was under the treatment, therefore, he could not meet his Id. Counsel and after slight recovery he approached the Id. A.R. to prefer appeals, due to that there was a delay of 283 days in filing the appeals before the Tribunal and there was no fault or in action on his part in filing the appeals in time. Therefore, he pleaded to condone the delay.

3. Considering the facts and circumstances of the case, we are of the view that the assessee was prevented in filing the appeals within the stipulated time. Therefore, we are inclined to condone the delay of 283 days in all the appeals. Hence the delay is condoned for all the appeals.

4. The facts in brief in ITA No. 412/PAT/2025 are that the assessee did not file ITR. Notice under section 148 of the Income Tax Act, 1961 was issued on 14.03.2019 after taking prior approval of Id. Pr. CIT, Muzaffarpur for AY 2013-14 as the assessee

had not disclosed Rs.17,15,503/- as income and the same was escaped from assessment. In response, the assessee did not file his income tax return. Subsequently notice under section 142(1) of the Act along with questionnaire was issued on 06.06.2019 for compliance on 19.06.2019. The assessee did not comply and on 21.08.2019 he filed computation of income. A show cause letter was issued fixing the compliance on 25.10.2019, but again assessee filed time petition on 25.10.2019. The assessee filed ITR under section 139(1) of the Act showing returned income of Rs.3,57,720/-. From the record, it is seen that during the course of assessment proceedings, the assessee submitted sales deeds for purchase of land amounting to Rs.20,73,223/-. The assessee was asked to explain about the source of investment, but no valid explanation was received from the assessee and in absence of sufficient explanation/evidence, the whole amount of Rs.20,73,223/- was treated as unexplained and added to the total income of the assessee. Finally, ld. Assessing Officer assessed the total income of the assessee at Rs.24,30,940/-. In respect of ITA Nos. 413, 414 & 415/PAT/2025 are concerned, the facts are more or less identical except variation of amounts. The ld. Assessing Officer assessed the total income of the assessee at Rs.95,53,070/- (for AY 2014-15 in ITA 413/PAT/2015), Rs.24,30,940/- (for AY 2015-16 in ITA 414/PAT/2015) and Rs.45,39,920/- (for AY 2016-17 in ITA 414/PAT/2015). On being aggrieved, the assessee preferred appeals before the ld. CIT(Appeals).

5. The ld. CIT(Appeals) dismissed the appeals of the assessee ex-parte by applying the ratio laid down by the Hon'ble ITAT, Delhi

Bench, Delhi in the case of CIT -vs.- Multiplan India Pvt. Limited reported in (1991) 38 ITD 320(Del.), as the assessee did not file any submission and failed to produce satisfactory documentary evidences in support of his claim, even after allowing sufficient opportunities. On being aggrieved, the assessee preferred appeals before the Tribunal.

6. At the time of hearing, the ld. Counsel for the assessee submitted that the ld. CIT(Appeals) has passed the orders ex-parte in all the appeals as the assessee failed to produce satisfactory documentary evidences in support of his claim inspite of sufficient opportunities given and without going into merit of the case. He prayed before the Bench for one more opportunity to substantiate his case before the ld. CIT(Appeals).

7. At the time of hearing, ld. Departmental Representative submitted that the assessee failed to produce satisfactory documentary evidences in support of his claim inspite of sufficient opportunities given. He also submitted that even the assessment order has been passed under section 144/147 of the Income Tax Act due to non-compliance from the side of the assessee with regard to the show-cause notice. The assessee did not submit any narration to justify his investment with regard to all the appeals at the assessment stage as well as at the appellate stage. The ld. D.R. pleaded to uphold the orders of ld. CIT(Appeals).

8. We have heard both the sides and perused the material available on record. A perusal of the impugned order clearly shows

that as there was no response to the notices to substantiate the claim with documentary evidences and submissions, ld. CIT(Appeals) confirmed the additions made by the ld. Assessing Officer. It is also evident that the ld. CIT(Appeals) has not discussed the issue on merits and dismissed the appeals due to non-appearance by applying the ratio laid down by the Hon'ble ITAT, Delhi Bench, Delhi in the case of CIT -vs.- Multiplan India Pvt. Limited reported in (1991) 38 ITD 320(Del.). Considering the facts and circumstances of the case, we are inclined to set aside the orders passed by the ld. CIT(Appeals) and in order to meet the principle of natural justice, remit the matter back to the file of the ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the ld. CIT(Appeals) failing which the ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee in all the appeals are partly allowed for statistical purposes.

9. In the result, all the appeals of the assessee are partly allowed for statistical purposes.

Order pronounced in the open Court on 22/01/2026.

Sd/-
(Laxmi Prasad Sahu)
Accountant Member

Sd/-
(Duvvuru RL Reddy)
Vice-President

Kolkata, the 22nd day of January, 2026

*Copies to :(1) Vijay Kumar Jha,
Kanhaulidih, Near Sanskrit College,
Malighat, P.O. Ramna, P.S. Mithanpura,
Muzaffarpur-842002, Bihar*

*(2) Assistant Commissioner/Deputy
Commissioner of Income Tax,
Central Circle, Muzaffarpur,
Aayakar Bhawan, New Nehru Stadium,
Sikandarpur, Muzaffarpur-842001, Bihar*

(3) CIT(Appeals), NFAC, Delhi;

(4) CIT - ;

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha