

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

**Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member**

**I.T.A. Nos.429to 434/Pat/2025**  
Assessment Year: 2018-19 & 2020-21

**Vaishal Patliputra Dugdh Utpadak Sahkari Sangh**  
**Ltd.....Appellant**

Feeder Balancing Dairy,  
Phulwarishariff, Patna,  
Bihar – 801505.

**[PAN: AAAAV8463B]**

**vs.**

**Assessment Unit, Delhi..... Respondent**

**Appearances by:**

Shri Nishan Maitin, FCA appeared on behalf of the appellant.

Md. A H Chowdhury, CIT-DR appeared on behalf of the Respondent.

Date of concluding the hearing : January 06, 2026

Date of pronouncing the order : January 09, 2026

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

The captioned appeals filed by the assessee is directed against the orders dated 07.04.2025 passed by the CIT(A)-Patna u/s 250 of the Income Tax Act, 1961 (the ‘Act’). Since all the above appeals have been filed by the same assessee, involve common facts, and arise out of related assessment and penalty proceedings, they were heard together and are being disposed of by this consolidated order for the sake of convenience.

2. There are delays in filing of the appeals, as under:

<i>ITA No.</i>	<i>Delay</i>
<i>429/Patna/2025</i>	<i>84 delay</i>
<i>430/Patna/2025</i>	<i>84 delay</i>
<i>431/Patna/2025</i>	<i>296 days</i>
<i>432/Patna/2025</i>	<i>175 days</i>
<i>433/Patna/2025</i>	<i>175 days</i>
<i>434/Patna/2025</i>	<i>175 days</i>

3. Separate condonation of delay petitions has been filed explaining the reasons for delay. After considering the reasons stated therein, we are satisfied that sufficient cause exists. Accordingly, the delays are condoned, and the appeals are admitted for adjudication.

4. First we take ITA No. 429/Patna/2025. Brief Facts of the case are that the assessee is a co-operative society engaged in processing and manufacturing of milk and milk products. For Assessment Year 2018–19, the assessee filed its return of income declaring total income of ₹9,31,77,540. The assessment was completed under section 143(3) read with sections 143(3A) and 143(3B) of the Income-tax Act, 1961, determining total income at ₹14,14,46,876, by treating interest income of ₹4,82,69,336 as taxable, and denying deduction claimed under section 80P of the Act.

5. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A). It was contended that adequate opportunity of being heard was not granted, and the appeal was disposed of without proper appreciation of facts. The Ld. CIT(A) confirmed the assessment.

6. Aggrieved, the assessee is in appeal before the Tribunal. At the time of the hearing the Ld. AR submitted that the assessee did not get a proper opportunity to present its case before the Ld. CIT(A), and therefore, in the interest of justice, the matter deserves to be restored to the file of the Assessing Officer for fresh adjudication.

7. On the other hand, the Ld. DR supported the orders of the lower authorities.

8. We after considering the rival submissions and material on record, we find merit in the contention of the assessee that the matter requires fresh examination. Considering the nature of issues involved, we deem it appropriate to set aside the impugned order and restore the matter to the file of the Assessing Officer, with a direction to decide the issue afresh after providing adequate opportunity of being heard to the assessee. Accordingly, ITA No. 429/Patna/2025 is allowed for statistical purposes.

9. ITA No. 430/Patna/2025 relates to penalty under Section 270A for the A.Y 2018–19. This appeal arises out of the penalty imposed under section 270A, which is consequential to the assessment order challenged in ITA No. 429/Patna/2025. Since the quantum assessment itself has been set aside, the penalty order does not survive. Accordingly, the penalty order is rendered infructuous. However, it is clarified that after completion of fresh assessment, the Assessing Officer shall be at liberty to initiate penalty proceedings in accordance with law, if so advised. Thus, ITA No. 430/Patna/2025 is rendered infructuous.

10. ITA No. 431/Patna/2025 – In this appeal, the grievance of the assessee is that the assessment order was passed without condoning

delay and without proper adjudication of the assessee's submissions. Considering that the matter requires factual verification and proper adjudication, and in the interest of justice, we set aside the impugned order and restore the issue to the file of the Assessing Officer, with a direction to decide the matter afresh after granting reasonable opportunity of being heard. Accordingly, ITA No. 431/Patna/2025 is allowed for statistical purposes.

11. Similarly, ITA No.432/Pat/2025 relates to penalty under section 271AAC(1), ITA No.433/Pat/2025 relates to penalty under section 270A and ITA No. 434/Pat/2025 relates to penalty under section 272A(1)(d) of the Act. All these penalties arise from the assessment order for AY 2020-21, which has already been set aside in ITA No. 431/Patna/2025. Therefore, the penalty orders have no legs to stand and are accordingly rendered infructuous. It is clarified that the Assessing Officer may initiate fresh penalty proceedings, if warranted, after passing the fresh assessment order in accordance with law. Accordingly, ITA Nos.432, 433 & 434/Patna/2025 are rendered infructuous.

12. In the result, the ITA Nos.429 & 431/Patna/2025 are allowed for statistical purposes whereas ITA Nos.430, 432, 433 & 434/Patna/2025 are rendered dismissed as infructuous.

***Kolkata, the 9<sup>th</sup> January, 2026.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 09.01.2026.

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