

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“SMC BENCH”, PATNA**  
**(VIRTUAL HEARING AT KOLKATA)**

**SHRI DUVVURU RL REDDY, VICE PRESIDENT**  
**SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 509/PAT/2025
Assessment Year : 2015-16

<b>M/s Deoki Developers Private Limited (Private Limited Co.),</b> 20 Niti Bagh, Near Jagdeo Path Jagdeo Path, Patna-800020, Bihar [PAN: AAECD0542M]	Vs.	<b>The Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre, Delhi</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Ms. Archana Sharma, CA
Revenue by	:	Sh. Manab Adak, JCIT

Date of hearing	:	20.01.2026
Date of Pronouncement	:	04.02.2026

**ORDER**

**PER LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

This is an appeal filed by the assessee against the order passed u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”) by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter “the Ld. CIT(A)"] dated 25.09.2025, DIN & order No. ITBA/NFAC/S/250/2025-26/1081166132(1) challenging the order of the Ld. CIT(A).

2. Briefly stated the facts of the case are that as per insight portal of the income tax department, the assessee did not file return of income and has sold immovable property for Rs. 3,05,40,700/-. Accordingly, after following the due procedure for reopening the case u/s 147/148 of the Act. The case of the assessee was reopened and notice u/s 148 of the Act was issued to the assessee. In response to the notice, the assessee did not file its return of income and various opportunities were also granted to the assessee on different dates but there was no compliance from the assessee side. Accordingly, order u/s 147 r.w.s. 144 of the Act was passed on 27.03.2024.

3. Aggrieved from the above order, the assessee filed appeal before the Ld. CIT(A). During the appellate proceedings, the assessee filed detailed written submission and documentary evidences after going through the documents the Ld. CIT(A) partly allowed the appeal of the assessee.

4. Aggrieved from the above order, the assessee filed appeal before the ITAT.

5. The Ld. Counsel reiterated the submissions made before the lower authorities and submitted that during the course of assessment proceedings, the assessee could not furnish the documents. However, during the course of appellate proceedings before the Ld. CIT(A), the assessee furnished the documents but the Ld. CIT(A) has not appreciated on the entire documents furnished by the assessee and decide the appeal of the assessee and requested that the matter may be remanded back to the Ld. CIT(A) for considering the relevant documents. The Ld. Counsel further submitted the additional evidence filed by the assessee was not accepted therefore, he requested that the matter may be remanded to the Ld. CIT(A).

6. On the other hand, the Ld. DR relied on the order of authorities below.

7. Considering the rival submission and perusing the entire material available on record and orders of authorities below. During the course of hearing before us as the Ld. Counsel submitted that during the appellate proceeding the additional documents as per Rule 46A of the Income-tax Rules was filed which were not entertained by the Ld. CIT(A) and the Ld. DR could not controvert the submissions of the Ld. Counsel. Therefore, considering the facts of the case and in the interests of justice, we are remitting this issue back to the file of Ld. CIT(A) for fresh consideration after giving reasonable opportunity of being heard to the assessee and decide the issue as per law after considering the documents filed by the assessee. The assessee is directed to substantiate his case with cogent documents in support of his claim and not seek unnecessary adjournments for early disposal of the case. In case of failure, no second leniency shall be granted to the assessee.

8. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced on 04.02.2026

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice President**

Sd/-  
**(Laxmi Prasad Sahu)**  
**Accountant Member**

Dated: 04.02.2026  
AK, Sr. P.S.

*Copy of the order forwarded to:*

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches