

IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH, GUWAHATI
(VIRTUAL HEARING AT KOLKATA)

SHRI GEORGE MATHAN, JUDICIAL MEMBER
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER

ITA Nos. 26 & 27/GTY/2024
Assessment Years : 2020-21 & 2021-22

Rama Met Coke, A.T. Road, Digboi (Assam) - 786171 [PAN: AAVFR0089H]	Vs.	Asst. Commissioner of Income, Central Circle-2, Guwahati Aayakar Bhawan, Christian Basti, Guwahati - 781005
APPELLANT		RESPONDENT

Assessee by	:	Shri Sanjay Mody, FCA
Revenue by	:	Shri Santosh Kumar Karnani, Addl. CIT

Date of hearing	:	04.02.2026
Date of Pronouncement	:	10.02.2026

ORDER

PER LAXMI PRASAD SAHU, ACCOUNTANT MEMBER:

These two appeals filed by the assessee against the common order passed u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”) by the Ld. Commissioner of Income Tax (Appeals), Central, NER, Guwahati [hereafter “the Ld. CIT(A)] dated 30.08.2023, Appeal No. CIT(A), Central NER, Guwahati/10070/2019-20 (Assessment Year 2019-20) and CIT(A), Central NER, Guwahati/10060/2020-21 (Assessment Year 2021-22) on the following grounds of appeal:

ITA No. 26/Gty/2024 (A.Y. 2020-21)

- “1. For that the order passed by the learned Commissioner of Income Tax (Appeals) [CIT(A)] is bad in law, facts and procedure.*
- 2. For that the Id. CIT(A) was not justified in not following the Circular No. 19/2019 of the Hon'ble CBDT and in not holding the relevant order of assessment dated 25.03.2022 as invalid and non-est in absence of computer generated DIN (Document Identification Number) having been quoted in the body of the order of assessment passed under section 153A/143(3) of the Act.*
- 3. For that the Id. CIT(A) was not justified in not holding that in absence of computer generated DIN having been quoted in the body of Notice of Demand dated 25.03.2022 issued under section 156 of the Act by the Id. AO, the said Notice of Demand is void ab-initio and invalid.*
- 4. For that in absence of computer generated DIN having been quoted in the body of the impugned appellate order, the same is invalid and bad in law.*
- 5. For that the Id. CIT(A) has exceeded the jurisdiction and was not justified in holding that the tax liability of the firm shall be borne solely by one partner while deciding ground numbers 8 to 11 raised before him.*
- 6. For that the Id. CIT(A) was not justified in arbitrarily deciding that the unilateral write off of business creditors by the appellant is to be assessed under the head income from other sources.*
- 7. For that in absence of any material, the Id. CIT(A) was not justified in issuing a notice under section 251(2) of the Act and consequently, the impugned order passed in pursuance thereof is bad in law and untenable.*
- 8. For that in absence of a proper and effective opportunity to respond having been allowed to the appellant, the enhancement made vide impugned order is liable to be vacated.*
- 9. For that the Id. CIT(A) was not justified in rejecting the books of account of the appellant merely on the basis of surmises and suppositions.*
- 10. For that the Id. CIT(A) was not justified in arbitrarily estimating the net profit of business 8% without any material or basis and by ignoring the past history of the case and thereby enhancing the assessed income by Rs. 54,11,993/-*
- 11. For that the Id. CIT(A) was not justified in passing the impugned order in gross violation of the principles of natural justice and without allowing proper opportunity of hearing to the appellant.*
- 12. For that your appellant craves leave of your honours to take additional ground or grounds of appeal and/or to modify or resign any ground(s) of appeal at or before the time of hearing.”*

ITA No. 27/Gty/2024 (A.Y. 2021-22)

“1. For that the order passed by the learned Commissioner of Income Tax (Appeals) (CIT(A)) is bad in law, facts and procedure.

2. For that the Id. CIT(A) was not justified in not following the Circular No. 19/2019 of the Hon'ble CBDT and in not holding the relevant order of assessment dated 25.03.2022 as invalid and non-est in absence of computer generated DIN (Document Identification Number) having been quoted in the body of the order of assessment passed under section 153A/143(3) of the Act.

3. For that the Id. CIT(A) was not justified in not holding that in absence of computer generated DIN having been quoted in the body of Notice of Demand dated 25.03.2022 issued under section 156 of the Act by the Id. AO, the said Notice of Demand is void ab-initio and invalid

4. For that in absence of computer generated DIN having been quoted in the body of the impugned appellate order, the same is invalid and bad in law.

5. For that the Id. CIT(A) has exceeded the jurisdiction and was not justified in holding that the tax liability of the firm shall be borne solely by one partner while deciding ground numbers 8 to 11 raised before him.

6. For that the Id. CIT(A) was not justified in arbitrarily deciding that the unilateral write off of business creditors by the appellant is to be assessed under the head 'income from other sources.

7. For that in absence of any material, the id. CIT(A) was not justified in issuing a notice under section 251(2) of the Act and consequently, the impugned order passed in pursuance thereof is bad in law and untenable.

8. For that in absence of a proper and effective opportunity to respond having been allowed to the appellant, the enhancement made vide impugned order is liable to be vacated.

9. For that the Id. CIT(A) was not justified in rejecting the books of account of the appellant merely on the basis of surmises and suppositions.

10. For that the Id. CIT(A) was not justified in arbitrarily estimating the net profit of business @ 8% without any material or basis and by ignoring the past history of the case and thereby enhancing the assessed income by Rs. 19,99,976/-

11. For that the id. CIT(A) was not justified in passing the impugned order in gross violation of the principles of natural justice and without allowing proper opportunity of hearing to the appellant.

12. For that your appellant craves leave of your honours to take additional ground or grounds of appeal and/or to modify or resign any ground(s) of appeal at or before the time of hearing.”

2. Briefly stated the facts of the case are that the search u/s 132 of the Act was conducted on Coal Syndicate Group on 04.12.2020. On

04.12.2020, accordingly notice u/s 153A of the Act was issued to the. The assessee filed return of income for AY 2020-21 on 15.03.2022 declaring disclosing income. The assessee had filed return of income u/s 139 of the Act for both the assessment years and in response to notice u/s 153A of the Act. The assessee again filed return, subsequently, other statutory notices were issued to the assessee. The AO on the basis of undisclosed income found during the course of search and seizure operation computed the assessment u/s 153A/143(3) r.w.s. 153D and 143(3) r.w.s. 153D and tax demand was raised of Rs. 1,96,05,545/- for AY 2020-21 and Rs. 2,82,52,939/- for AY 2021-22.

3. Aggrieved from the above order, the assessee filed appeal before the Ld. CIT(A). During the appellate proceeding the assessee furnished common detailed written submissions which is incorporated by the Ld. CIT(A) in his order. The Ld. CIT(A) after considering the detailed written submission passed the order containing page no. 1 to 849.

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

5. The Ld. Counsel reiterated the submissions made before the lower authorities and submitted that although the Ld. CIT(A) has passed a big order for both the years containing page no. 1 to 849. However, the entire submissions have not been appreciated properly to decide the appeals, requested that the matter may be remitted back to the CIT(A) for fresh consideration of the submissions.

6. On the other hand, the Ld. DR relied on the order of lower authorities and appreciated the order of the Ld. CIT(A), submitted that the entire submissions have been considered by the Ld. CIT(A).

7. Considering the rival submissions and perusing the entire material available on record and the orders of authorities below. Consequent upon

search, the case was assessed under Section 153A/143(3) read with section 153D and 143(3) r.w.s 153D of the Act for both the years against which the assessee filed appeal before the Ld. CIT(A) and furnished the detailed written submissions. The Ld. CIT(A) has passed the order containing page no. 1 to 849. We also gone through the same. Considering the prayer of the Ld. Counsel, 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 and decide the issue as per law after giving reasonable opportunity of being heard to the assessee and decide the issue as per law. 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, both the appeals of the assessee are partly allowed for statistical purposes.

Order pronounced on 10.02.2026.

Sd/-
(George Mathan)
Judicial Member

Sd/-
(Laxmi Prasad Sahu)
Accountant Member

Dated: 10.02.2026

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

