

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

I.T.A. No. 411 & 412/Ran/2025
(Assessment Years-2019-20 & 2022-23)
(Virtual Hearing)

Sumbul Alam, Alam House, Jora Talab, Bariatu, Ranchi-834009 (Jharkhand) PAN No. AFHPA 8243 H	Vs.	A.C.I.T., Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
Department represented by	Shri Rajib Jain, CIT-DR
Date of hearing	11/02/2026
Date of pronouncement	05/03/2026

ORDER

PER: RATNESH NANDAN SAHAY, A.M.

1. These appeals by the assessee are directed against the separate orders of the National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals), [in short, the Id. CIT(A)] both dated 24/12/2024 for the Assessment Years (AY) 2019-20 and 2022-23. Both these appeals have identical facts and grounds, therefore, we decide these appeals by passing the common order. Firstly we take ITA No. 411/Ran/2025 for the A.Y. 2019-20. In this appeal, the assessee has raised following grounds of appeal:

- "1. That the addition of amount of Rs. 4,47,146.00 under section 69A is bad in the eyes of law.
2. That the amount as assessed by the Ld. Assessing officer is itself disputable as many of the amount included in the assessed amount does not belong to the assessee, a detail of the same will be provided at the time of personal hearing.

3. *That the assessee had filed her return of income under section 44ADA declaring gross receipt amounting to Rs. 6,26,520.00 which is much higher than the assessed amount i.e. 4,47,146.00 and the assessee is taking liberty of not maintaining proper books of accounts as per the provisions of section 44ADA.*
4. *That the amount made through AHRC-5 were payment made to the assessee in the name of various nomenclature are actually payment made for the professional services rendered by the assessee towards Alam Hospital.*
5. *That the appellant reserves his right to add or curtail any grounds of appeal at the time of personal hearing."*

2. We found from perusal of the record that there is a delay of 266 days in filing this appeal before this Tribunal, for which a petition for condonation of delay was filed by the assessee mentioning the fact that for the income tax compliances, the appellant's had appointed her Authorised Representative but her Authorised Representative has failed to make any representation/compliances before the revenue authorities. He repeatedly reassured the appellant that all matters were progressing smoothly, thereby misleading her into a false belief that she was duly represented. The appellant, being unaware of the true situation, continued relying on these assurances. The assessee stated that the delay in filing the appeal flows solely from circumstances far beyond her control. There is not even the slightest trace of deliberate delay, negligence, intention to evade, or benefit gained. The delay was not intentional and deliberate and beyond the control of the assessee and prayed that the delay may be condoned. The Id. Sr.DR did not raise any serious objections. Therefore, considering the contents made in the condonation petition, we condone the delay in filing the appeal before this Tribunal.

3. Brief facts of the case are that the assessee is a Doctor in a private hospital named as M/s Alam Hospital and Research Centre. In this case, a search and seizure operated was conducted on 14/12/2022 in the case of M/s Alam Hospital and Research Centre. Subsequently notice under Section 148 of the Income Tax Act, 1961 (in short, the Act) was issued to the assessee and the assessee filed his return of income in response to that notice declaring a total income of Rs. 4,67,700/-. The Assessing Officer assessed the total income of assessee at Rs. 4,47,146/- on the ground that the assessee has not given any satisfactory explanation to explain the source of cash received by the assessee.
4. Aggrieved by the order of the Assessing Officer, the assessee filed appeal before the Id. CIT(A), who vide the impugned order, dismissed the appeal of the assessee on the ground that the assessee has failed to explain the source of cash receipts received from the hospital.
5. Further aggrieved by the order of the Id. CIT(A), this appeal has been filed by the assessee before this Tribunal.
6. During the appellate proceedings before us, no one has appeared on behalf of the assessee, however, considering the facts of the case, we find it fit to restore the issue back to the file of the Assessing Officer to readjudicate the issue after providing the assessee a reasonable opportunity to explain the source of the payments/receipts. The assessee is also directed to cooperate with the Assessing Officer and submit all necessary documents to explain the source.
7. In the result, this appeal of assessee is allowed for statistical purposes only.

8. Similarly in ITA No.412/Ran/2025 for the A.Y. 2022-23, we find that in this appeal, the assessee has raised similar grounds of appeal except variation of addition made by the Assessing Officer. We also find that the facts of the case and the grounds of appeal as raised in ITA No. 411/Ran/2025 for the A.Y. 2019-20 are similar, where we have restored the appeal back to the file of Assessing Officer, therefore, keeping in view the principle of consistency on similar set of facts, this appeal of the assessee is also restored back to the file of Assessing Officer with similar direction.
9. In the result, both the appeals of the assessee are allowed for statistical purpose.

Order pronounced in open court on 05 March , 2026.

Sd-
(GEORGE MATHAN)
JUDICIAL MEMBER

Sd-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Ranchi, Dated: 05/03/2026

**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi