

IN THE INCOME TAX APPELLATE TRIBUNAL  
RANCHI BENCH (SMC), RANCHI

[Before Hon'ble Shri J. Sudhakar Reddy]

I.T.A. No. 103/Ran/2017  
Assessment Year : 2009-10

*Shri Saheb Singh*.....*Appellant*  
*9, City Market Sakchi,*  
*Jamshedpur – 831 001.*  
*[Pan : ADKPS 2855 E]*

*Income Tax Officer*.....*Respondent*  
*Ward 3(3),*  
*Jamshedpur*

**Appearances by:**

*Shri Devesh Poddar, Advocate appearing on behalf of the Assessee.*

*Shri P.K. Mondal, Jr. DR appearing on behalf of the Revenue.*

Date of concluding the hearing : February 27, 2018

Date of pronouncing the order : February 28, 2018

**ORDER**

**Per J. Sudhakar Reddy, AM**

This is an appeal filed by the assessee directed against the order of CIT (Appeals) Jamshedpur dated 18.07.2016 for the assessment year 2009-10.

2. The Ld. CIT(A) in this case has not disposed off the appeal on merits. He dismissed the appeal for non-prosecution. This is bad in law.

3. Hence, I restore the matter to the file of the Ld. CIT(A) for fresh adjudication on merit in accordance with law. The law required orders to be passed on merit by the appellate authority.

**4. In the result, the appeal of the assessee is allowed for statistical purposes.**

Order Pronounced in the Open Court on 28<sup>th</sup> February, 2018.

Sd/-  
(J. Sudhakar Reddy)  
ACCOUNTANT MEMBER

**Dated: 28/02/2018**  
Biswajit, Sr. PS

Copy of order forwarded to:

1. Shri Saheb Singh, 9, City Market Sakchi, Jamshedpur – 831 001.
2. ITO, Ward 3(3), Jamshedpur.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Sr. P.S. / H.O.O.  
ITAT, Ranchi