

**IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI  
BENCH, RANCHI**

BEFORE SHRI N.S.SAINI, ACCOUNTANT MEMBER  
&  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No.111/Ran/2017  
A.Y. : 2013-2014

|  |    |                              |
|--|----|------------------------------|
| Laxmi Devi<br>C/o: CA Nawal Kishore<br>Mahato, Flat No.401, 4 <sup>th</sup><br>Floor, K.C.Apartment, 137<br>Ambagan Road, Sakchi,<br>Jamshedpur-831001 | vs | ITO Ward-2(2),<br>Jamshedpur |
| PAN No. : AFXPD 0435 L   |    |                              |
| <b>(Appellant)</b>   | .  | Respondent                   |

Assessee by : None  
Revenue by : Shri P.K.Mondal, JCIT

Date of Hearing : 29.05.2018  
Date of Pronouncement : 30.05.2018

ORDER

**Per Pavan Kumar Gadale, JM:**

This is an appeal filed by the assessee against the order of CIT(A), Jamshedpur, dated 24.04.2017 for the assessment year 2013-14.

2. None appeared on behalf of the assessee when the matter was called for hearing, neither any adjournment application has been filed by the assessee. Therefore, the Bench decided to dispose off the appeal after considering the material available on record and the submissions of Id. DR.

3. At the outset, on perusal of the order of CIT(A), we find that before the CIT(A) the assessee has challenged the order passed by the AO

u/s.144/147 of the Act, dated 23.12.2016 and the CIT(A) has passed ex-parte order as none appeared on behalf of the assessee. Considering the facts of the case and in the interest of substantial justice, we provide one more opportunity to the assessee to represent its case before the CIT(A), who shall verify and examine the claim of the assessee and pass order after providing adequate opportunity to the assessee and the assessee shall positively cooperate in submitting the information before the CIT(A). Thus, we allow the appeal of the assessee for statistical purposes.

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

Order pronounced in the open court on 30/05 /2018

Sd/-  
(N.S.SAINI)  
ACCOUNTANT MEMBER

Sd/-  
(PAVAN KUMAR GADALE)  
JUDICIAL MEMBER

Ranchi, Dated 30/05/2018

*Prakash Kumar Mishra* , Sr. Ps

**Copy of the Order forwarded to :**

1. The Appellant –  
Laxmi Devi  
C/o: CA Nawal Kishore Mahato, Flat  
No.401, 4<sup>th</sup> Floor, K.C.Apartment, 137  
Ambagan Road, Sakchi, Jamshedpur-  
831001
2. The Respondent –  
ITO Ward-2(2), Jamshedpur
3. The CIT(A) concerned
4. CIT , concerned
5. DR, ITAT, Ranchi
6. Guard file.

BY ORDER,

//True Copy//

SR.PS, ITAT, RANCHI