

*IN THE INCOME TAX APPELLATE TRIBUNAL
RANCHI BENCH "SMC" RANCHI*

Before **Shri S.S, Godara, Judicial Member**

ITA No.264 to 267/Ran/2019 Assessment Years: 2002-03 to 2003-04 & 2005-06 to 2006-07

Sri Indrajit Singh Prop: M/s Bajrangbali Soft Coke Industries, Baliapur, Dhanbad [PAN No.ALCPS 4358 Q]	बनाम/ V/s.	Income Tax Officer Ward-1(4), Mada Building, Lubi Circular Road, Dhanbad-826001
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

आवेदक की ओर से/By Assessee	Shri Devesh Poddar, Advocate
राजस्व की ओर से/By Respondent	Shri Ajoy Kumar Adl.CIT-DR
सुनवाई की तारीख/Date of Hearing	04-03-2020
घोषणा की तारीख/Date of Pronouncement	04-03-2020

आदेश /O R D E R

(Oral)

These four assessee's appeals for assessment years 2002-03, 2003-04, 2005-06 & 2006-07, arise against the Commissioner of Income-tax (Appeals) Dhanbad's separate orders dated 02.08.2016 & 08.06.2017 passed in case Nos. 151, 152/DHN/2006-07, 247/DHN/2010-11 & 212/DHN/2008-09, involving proceedings u/s. 143(3) r.w.s. 147 of the Income Tax Act, 1961; in short 'the Act'.

2. It transpires at the outset with the able assistance of learned departmental representative that the CIT(A) has passed his lower appellate orders *ex parte* in all three cases whilst affirming the Assessing Officer not only taking recourse to sec. 148 r.w.s. 147 proceedings but also making various disallowance(s) / addition(s) on merits.

3. I notice from a perusal of case file(s) that the CIT(A) has taken an adverse view of assessee's non-appearance on the last date of hearing i.e. 01.08.2016 after observing that he had been issued the relevant notice dated 08.07.2016. There is no

indication in the case file(s) as to whether the said last hearing notice had actually been served or not. I deem it appropriate in view of these clinching facts to restore back the instant four appeals to the CIT(A) for afresh adjudication within three effective opportunities of hearing.

4. These four assessee's appeals are accepted for statistical purposes. ***A copy of instant common order be placed in the respective case file(s)***

Order pronounced in open court at the close of hearing on Wednesday, 4th March, 2020

Sd/-

(न्यायिक सदस्य)

(S.S. Godara)

Judicial Member

*Dkp/Sr.PS

दिनांक:- 04/03/2020 रांची

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. आवेदक/Assessee- Sri Indrajait Singh Prop: M/s Bajrangbali Soft Coke Industries
Baliapur, Dhanbad-828201
2. राजस्व/Revenue-ITO Ward-1(4) Mada Building, Lubi Circular Rd. Dhanbad-826001
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण रांची / DR, ITAT, Ranchi
6. गार्ड फाइल / Guard file.

By order/आदेश से,

/True Copy/

Sr. Private Secretary/P.S (on Tour)
आयकर अपीलीय अधिकरण, रांची ।