

IN THE INCOME TAX APPELLATE TRIBUNAL
“RANCHI BENCH, RANCHI
VIRTUAL HEARING AT KOLKATA

Before Shri Sanjay Garg, Judicial Member and Dr. Manish Borad, Accountant Member

ITA No.98/Ran/2023
Assessment Year: 2018-19

Gaurav Kumar Shangari.....Appellant
6, C.H Area (North), Bistupur,
Jamshedpur - 831001.
[PAN: ADKPS2909M]

vs.

PCIT, Ranchi.....Respondent

Appearances by:

Shri Tarak Jaiswal, AR, appeared on behalf of the appellant.

Shri Pranob Kumar Koley, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : November 21, 2023

Date of pronouncing the order : December 11, 2023

APPLICATION FOR EARLY HEARING
ORDER

Per Sanjay Garg, Judicial Member:

The present is an application dated 06.09.2023 received by the Registry on 06.11.2023 for early hearing of the appeal of the assessee preferred against the order dated 30.03.2023 of the Principal Commissioner of Income Tax, Ranchi [hereinafter referred to as 'PCIT'] exercising his revision jurisdiction u/s 263 of the Income Tax Act (hereinafter referred to as the 'Act').

2. We have gone through the application for early hearing. The only contention raised in the application of the assessee is that the assessee has assailed the revision order of the PCIT u/s 263 of the Act, and that pursuant to the order of the PCIT directing the Assessing Officer for framing assessment afresh, it may result in unjust assessment against the assessee. We find that this is not a ground for early hearing of the appeal. There are many appeals pending before this Tribunal against the revision orders passed by the PCIT u/s 263 of the Act. There is no case

is made out to break the queue and fix the appeal for early hearing. In view of this, the Registry is directed to fix the appeal immediately to be heard without breaking the queue. The application of the assessee for early hearing is hereby dismissed.

3. In the result, the application for early hearing stands dismissed.

Kolkata, the 11th December, 2023.

Sd/-
[Manish Borad]
Accountant Member

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 11.12.2023.

RS

Copy of the order forwarded to:

1. Gaurav Kumar Shangari
2. PCIT, Ranchi
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches