

आयकर अपीलीय अधिकरण, राँची न्यायपीठ, राँची
IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI

**BEFORE SHRI PARTHA SARATHI CHAUDHURY, JM
AND
SHRI PRABHASH SHANKAR, AM**

आयकर अपील सं./ITA No.151/RAN/2016

(निर्धारण वर्ष / Assessment Year :2007-08)

Sri Mukesh Kumar Todi, Ranchi,	Vs.	ITO, Ward-2(2) Ranchi
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ABNPT6396A		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

राजस्व की ओर से /Revenue by	:	Shri P. K. Koley, Sr.DR
निर्धारिती की ओर से /Assessee by	:	None
सुनवाई की तारीख / Date of Hearing	:	28/08/2024
घोषणा की तारीख/Date of Pronouncement	:	30 /08/2024

आदेश / O R D E R

Per Partha Sarathi Chaudhury, JM :

This appeal preferred by the assessee emanates from the order of Id. CIT(A), Ranchi dated 26.02. 2016 for Assessment Year 2007-08 as per the grounds of appeal on record.

2. At the time of hearing Mr. Devesh Poddar Adv., the erstwhile Id. AR for the assessee submitted that he has withdrawn his Vakalatnama in this

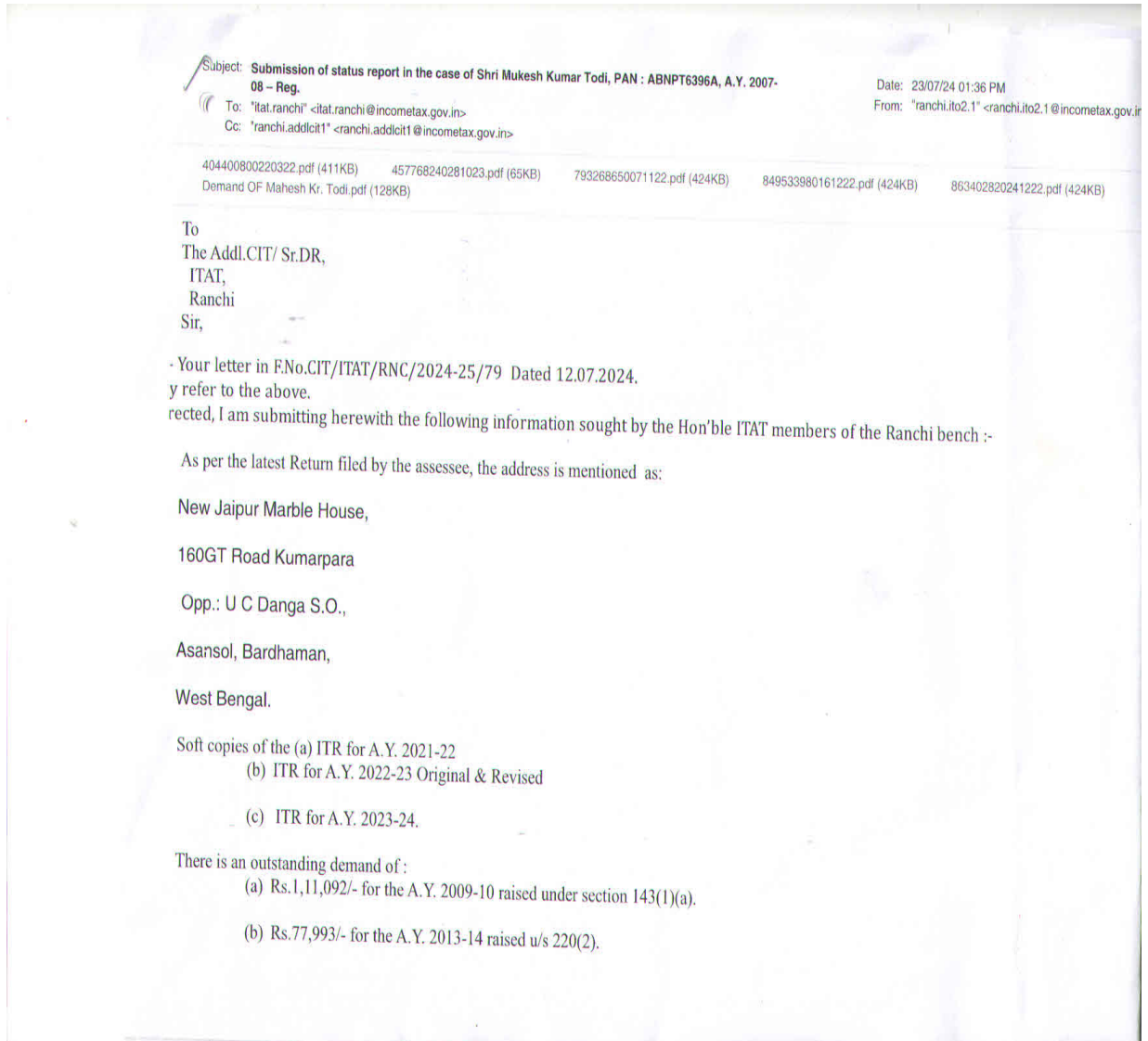
case. The Id. DR submitted that this appeal has been instituted in the year 2016 but since then the assessee has not complied with the hearing notices and has evaded proceedings before this bench.

3. We have heard the submissions and on perusal of the order sheet entries, it is evident that since Feb, 2023 no one has appeared for the assessee. That, on an enquiry from the bench, the Id. DR submitted that the assessee is not traceable in the registered address as filed in Form No. 36 before this bench, where the address is as follows:-

"Shri Mukesh Kumar Todi,
Piska More, Ratu Road,
Ranchi- 834001.

4. However through an enquiry by the Department (as per letter dated 23.07.2024) conducted by the ITO, Ward 2(1), Ranchi (Copy scanned as part of this order) reveals that the present address of the assessee as mentioned in his latest return of income filed is Asansol, West. Bengal. The scanned copy of the aforestated letter by ITO, Ward2(1) Ranchi is as

follows:-



With Regards

Income tax Officer Ward-2(1) Ranchi

5. That even on this date when the matter was called for hearing first the erstwhile Id. AR for the assessee had withdrawn his Vakalatnama in the case of the assessee and second there was no further communications from the assessee regarding representation of his long drawn case before this Bench. Considering these facts we dismiss the present appeal of the assessee for default/ non compliance and habitual

evasion of the process of law. However, considering the principles of natural justice, we also order if reasonable grounds for the said non compliance can be substantiated by the assessee through evidences /documents in that case he may file an miscellaneous application (MA) praying restoration of this appeal within the provisions of the Act.

6. As per the above terms the grounds of appeal stands dismissed.
7. In the result appeal of the assessee is dismissed.

Order pronounced in the open court on 30 /08/2024.

Sd/- **Sd/-**
(PRABHASH SHANKAR) **(PARTHA SARATHI CHAUDHURY)**

लेखा सदस्य / ACCOUNTANT MEMBER

न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 30/08/2024

S.S, Sr.P.S.(on tour)

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- .
Shri Mukesh Kumar Todi
2. प्रत्यर्थी / The Respondent-
ITO, Ward2(2), Ranchi.
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

**(Senior Private
Secretary)**

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi