

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

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

ITA No. 299/Ran/2024 (Assessment Year 2018-19)

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| Ram Niwas Singh, Lower Karam Toli, Ahir Toli, Lalpur-834001 (Jharkhand) PAN No. BFRPS 8200 M | Vs. | Assessing Officer, Assessment Unit. |
| Appellant/ Assessee | | Respondent/ Revenue |

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|---------------------------|---------------------------------|
| Assessee represented by | None |
| Department represented by | Shri Khubchand T. Pandya, Sr.DR |
| Date of hearing | 27/01/2025 |
| Date of pronouncement | 04/02/2025 |

ORDER

PER: PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER:

1. This appeal preferred by the assessee emanates from the order of National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals) [in short, the Id. CIT(A)] dated 16/05/2024 for the Assessment Year (AY) 2018-19 as per the grounds of appeal on record.
2. At the time of hearing, none has appeared on behalf of assessee, though, the notice of hearing have been duly served as per registered address.
3. Submissions of the learned Senior Departmental Representative (Id. Sr.DR) for the revenue are recorded and the matter is taken as heard.
4. I have given careful consideration to the relevant documents on record and the submissions of the learned. Sr.DR for the revenue. It is observed that the order of assessment has been passed under Section 147 r.w.s 144 read with Section 144B of the Income Tax Act, 1961 (in short, the Act). That further from para 4 of the Id. CIT(A), it is found that it is an ex parte order passed by the

NFAC/CIT(A) for the reason that there was no compliance by the assessee. Therefore, the rights and liabilities of the parties herein have not been adjudicated substantially. It is correct that reasonable opportunities have been provided to the assessee, still, there was no compliance. The facts remain that the income tax laws are within the ambit of welfare legislation which are absolutely separate from penal legislation and therefore, given the facts and circumstances and as per applicable law, benefit of doubt has to be attributed to the assessee/tax payer. There may be circumstances beyond the control of assessee or "vis major" because of which the assessee may not have able to comply with the notices before the NFAC/Id. CIT(A). Under the given facts on record, which cannot be said that such non-compliance was deliberate or malafide on the part of assessee. Therefore, in the interest of principles of natural justice, I am inclined to provide one final opportunity to the assessee and accordingly the order of NFAC/Id.CIT(A) is set aside and the matter is remanded back to its file for de novo adjudication and the assessee is also directed that this being the final opportunity, he should file all the relevant documents before NFAC/Id. CIT(A) and represent his case on merits. As per the above terms, the grounds of appeal raised by the assessee stands allowed for statistical purposes only.

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

Order announced in open court on 04th February, 2025.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Ranchi, Dated: 04/02/2025
**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi