

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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

I.T.A. No. 91/Ran/2022 (Assessment Year-2017-18)

(Virtual Hearing)

Ajay Kumar Singh, Flat No. 214, Vidyapati Tower, Road No. 07, Ramnagar, Kadma-825110 (Jharkhand) <b>PAN No. AEQPS 3447 H</b>	Vs.	DCIT/A.C.I.T., 47, C.H. Area Jamshedpur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri R.R. Mittal, C.A.
Department represented by	Shri Khubchand T. Pandya, Sr.DR
Date of hearing	04/03/2025
Date of pronouncement	28/03/2025

**ORDER**

**PER: BENCH**

1. This appeal by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals), [in short, the Id. CIT(A)] dated 26/08/2022 for the Assessment Year (AY) 2017-18 as per the grounds of appeal on record.
2. Rival submissions of both the parties have been heard and record perused. At the outset of hearing, the learned Authorised Representative (Id. AR) of the assessee submits that that the Assessing Officer as well as the Id. CIT(A) have not given fair and reasonable opportunity of hearing to the assessee. The Id. AR of the assessee submits that the Assessing Officer made various additions under Section 56 and 69 of the Income Tax Act, 1961 (in short, the Act) without giving fair and reasonable opportunity of hearing to the assessee. The Id. AR of the assessee submits that the assessment was

completed on 01/03/2022 under Section 147 r.w.s. 144 r.w.s. 144B of the Act. The Id. CIT(A) confirmed the addition made by the Assessing Officer in ex parte order. No sufficient and reasonable opportunities were provided to the assessee by the Id. CIT(A). The Id. AR of the assessee submits that the assessee has good case on merit and is likely to succeed if one more opportunity is provided. The Id. AR of the assessee submits that he states on behalf of assessee to be more vigilant in future in making compliance.

3. On the other hand, the learned Senior Departmental Representative (Id. Sr.DR) for the revenue supported the orders of the revenue authorities. Id. Sr.DR for the revenue submits that the revenue authorities have provided more than sufficient opportunities to the assessee to comply with the notices but assessee failed to avail such opportunities. Thus, the assessee does not deserve any leniency and additions made by the Assessing Officer may be upheld.
4. We have carefully considered the submissions of the both the parties and have gone through the orders of the lower authorities. We find that the Assessing Officer completed the assessment ex parte under Section 144 r.w.s 147 r.w.s. 144B of the Act on 01/03/2022. We find that during the assessment, the Assessing Officer issued various statutory notices as recorded in para 2 of assessment order.
5. On appeal before the Id. CIT(A), the assessee was again served with various notices to substantiate the various grounds of appeal raised before Id. CIT(A). However, no compliance was made by assessee. Accordingly, the Id. CIT(A), in absence of any submission or evidence, confirmed the addition.

6. Now before us, the Id. AR of the assessee submitted that no fair and reasonable opportunities of hearing were provided to the assessee. The Id. AR of the assessee submitted that one more opportunity should be provided to assessee and to decide the matter on merit. 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 revenue authorities. Under the given facts on record, which cannot be said that such non-compliance was deliberate or malafide on the part of assessee. Considering the facts and circumstances of the case and keeping in view the principles of natural justice, the matter is restored to the file of Assessing Officer considering the fact that assessment was completed under section 144 of the Act, to pass assessment order afresh in accordance with law. Needless to direct that before passing the order, the Assessing Officer shall grant reasonable opportunity of being heard to the assessee. The assessee is also directed to avail this opportunity and not to cause further delay and seek adjournment without any valid reasons and to furnish all the details and evidences to justify various grounds of appeal raised by him. In the result, the grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order announced in open court on 28th March, 2025.

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER

Ranchi, Dated: 02/04/2025

*\*Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi