

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. 377/Ran/2024
(Assessment Year-2017-18)
(Virtual Hearing)

Amit Kumar Sarawgi, Sarawgi Sadan, Behind Town Thana, Dumri Road, Giridih-815301 (Jharkhand) PAN No. AGKPS 5272 L	Vs.	I.T.O., Ward 3(5), Sahibganj.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Devesh Poddar, Adv.
Department represented by	Shri Khubchand T. Pandya, Sr.DR
Date of hearing	05/05/2025
Date of pronouncement	05/05/2025

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 24/07/2024 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 submitted that though no compliance was made by the appellant either before the Assessing Officer or before the Id. CIT(A), one more opportunity may kindly be provided to explain its case as the assessee has good case on merit and is likely to succeed if one more opportunity is provided. The Id. AR of the assessee also submitted that the assessee undertakes the responsibilities to be more vigilant in future in making compliance.

3. On the other hand, the learned Senior Departmental Representative for the revenue supported the action of the revenue authorities as the assessee was provided sufficient opportunities 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 confirmed.
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 of the Act on 27/03/2022. 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), but the assessee failed to comply with those notices and thus the Id. CIT(A) had no option but to confirm the addition made by the Assessing Officer.
5. Thus considering the request made by the Id. AR of the assessee, we restore the matter back to the file of Assessing Officer for fresh adjudication and the appellant is directed to make necessary compliance to explain its case before the Assessing Officer. However, a cost of Rs. 5,000/- is to be paid to Jharkhand State Legal Services Authority, Ranchi (JHALSA) for making no compliance before the authorities below. In the result, the grounds of appeal raised by the assessee are allowed for statistical purposes.
6. In the result, this appeal of assessee is allowed for statistical purposes only.

Order announced in open court on 05th May, 2025.

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Ranchi, Dated: 05/05/2025
**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi