

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, PATNA**  
**(THROUGH VIRTUAL HEARING)**  
**BEFORE SHRI DUVVURU RL REDDY, VP**  
**ITA No. 61/PAT/2025**  
**(Assessment Year: 2017-18)**

**Ranjeet Kumar**  
A 44 2<sup>nd</sup> Floor, Gandhi Vihar  
Police Colony, Anishabad,  
Patna-800002

**Vs.**

**Dy. Commissioner of Income  
Tax, Central Circle-2, Patna**  
Central Revenue Building  
Birchand Patel Marg,  
Patna-800001, Bihar

**(Appellant)**

**(Respondent)**

**PAN No. AYBPK3952A**

**Assessee by** : None  
**Revenue by** : Shri Ashwani Kr. Singal, DR

**Date of hearing:** 21.05.2025  
**Date of pronouncement :** 04.06.2025

**ORDER**

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi [hereinafter referred to as the "Ld. CIT(A)"] dated 31.01.2025 for the AY 2017-18.

02. At the time of hearing neither the assessee nor the Id. AR appeared before the Bench to attend this appeal nor any adjournment application was moved by the assessee. Therefore, this appeal is heard and disposed off with the assistance of Id. DR, who pointed out that the assessee had not appeared before both the lower authorities and stated that this appeal may be restored to the file of the Id. CIT (A).
03. After hearing the Id. DR and perusing the materials available on record before us with the assistance of the Id. DR, I observed that in this case the assessment was framed u/s 147 read with section 144 of the Act when the assessee failed to appear on the dates fixed for hearing by

the Id. AO. Similarly, before the Id. CIT (A), there was no representation on behalf of the assessee and therefore, the Id. CIT (A) dismissed the appeal for want of requisite information/ documents. Though, the assessee did not appear before Id. CIT (A) but in consonance of the principle of natural justice and to meet the ends of justice, and remit the matter back to the file of Id. CIT (A) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Id. CIT (A) failing which the Id. CIT (A) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 04.06.2025

Sd/-  
(DUVVURU RL REDDY)  
(VICE PRESIDENT)

Kolkata, Dated: 04.06.2025

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Patna