



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

**BEFORES/SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

ITA No.122/RAN/2024

Assessment Year: 2015-16

Rishiraj Transport Co., 19, Transport Nagar, Dimna Road, Mango, Jamshedpur	Vs.	ACIT, Circle-2(1), Jamshedpur
PAN/GIR No.AAQFR 1082 F		
(Appellant)	..	(Respondent)

Assessee by : Shri Jagdish Khandelwal,CA
Revenue by :Shri KhubchandT Pandya, Sr DR

Date of Hearing : 10/06/2025

Date of Pronouncement :10/06/2025

ORDER

Per Bench

This is an appeal filed by the assessee against the order of Id Addl/JCIT(A)-1, Gurugram dated 13.2.2024 in Appeal No.CIT(A),Ranchi/10241/2017-18 for the assessment year 2015-16.

2. Shri Khubchand T Pandtya, Id Sr DR appeared for the revenue and Shri Jagdish Khandelwal,Id AR appeared for the assessee.

3. We have considered the rival submissions. A perusal of the order of Id CIT(A) clearly shows that the Id CIT(A) has dismissed the appeal of the assessee on the ground of non-production and also for want of details/evidences in support of the claim raised by the assessee. It is also seen that the Id CIT(A) has given ample opportunities as is evident from the page 2 of the impugned order but the assessee failed to furnish any evidences in support of the claim. Therefore, the Id CIT(A) has no option but to confirm the assessment order. Before us, it was prayed that if one more opportunity is given, the assessee would be in a position to comply with all the notices by furnishing all the required documents in support of the claim. Therefore, in the interest of justice, the issues in this appeal are restored to the file of the Id CIT(A) for fresh adjudication after allowing reasonable opportunity of hearing to the assessee. We also direct assessee to make proper submissions and appear before the Id.CIT (A) on the date of hearing and cooperate with the tax authorities.
4. In the result, appeal of the assessee stand partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 10/06/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi; Dated 10/06/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Rishiraj Transport Co., 19,
Transport Nagar, Dimna Road, Mango,
Jamshedpur
2. The Respondent: ACIT, Circle-2(1),
Jamshedpur
3. TheAddlk/JCIT-1, "Gurugram
4. Pr.CIT,Ranchi
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi