



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

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

**ITA Nos.138 & 139/RAN/2024**

Assessment Years: 2014-15 & 2015-16

Rajendra Prasad,Gaya Road, Gara Road, Barhi, Jharkhand	Vs.	DCIT, Circle-1, Hazaribag
PAN/GIR No.ADFPP 7918 N		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Devesh Poddar, Adv  
Revenue by :Shri Khub Chand Pandya, Sr DR

**Date of Hearing : 10/06/2025**  
**Date of Pronouncement :10/06/2025**

**ORDER**

**Per Bench**

Both the appeals filed by the assessee are directed against the orders of the Id CIT(A), NFAC, Delhi dated 26.2.2024 in Appeal No.NAFC/2013-14/10148236 and NAFC/2014-15/10148248for the assessment years 2014-15 & 2015-16, respectively.

2. Shri Khub Chand Pandya, Id Sr DR appeared for the revenue and ShriDeveshPoddar,Id AR appeared for the assessee.

3. It was submitted by Id AR that the assessments in this case were completed u/s.147 r.w.s 144 of the Act. It was also the submission that the Id CIT(A) NFAC has dismissed the appeals without giving reasonable opportunity to the assessee. He thus prayed that the matter be restored to the file of the AO for fresh adjudication and undertake in Bar that he will cooperate in the set aside proceedings before the AO.

4. In reply, Id Sr DR vehemently supported the orders of lower authorities.

5. We have considered the rival submissions. A perusal of the order of the Id CIT(A) clearly shows that the Id CIT(A) has issued four notices of hearing i.e. on 10.6..2022, 5.8.2022, 724.8.2022 and 19.10.2022 but the assessee has failed to comply with the notices issued by the Id CIT(A). It is also noticed that the Assessing Officer has passed order u/s.147 r.w.s 144 of the Act due to non-representation by the assessee to substantiate the claim of the assessee. However, in the interest of justice, the issues in these appeals are restored to the file of the Assessing Officer for fresh adjudication after allowing adequate opportunity of hearing to the assessee subject to the cost of Rs.1,00,000/- per each year to be deposited to Jharkhand Income Tax Bar Association within 60 days from the passing of this order. In the event the cost is not paid and the receipt is not produced before the Assessing Officer, at the date of first hearing, the order of the Id CIT(A) shall stand confirmed.

6. In the result, appeals 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 : Rajendra Prasad, Gaya Road,  
Gara Road, Barhi, Jharkhand
2. The Respondent: DCIT, Circle-1, Hazaribag
3. The CIT(A)-NFAC, Delhi
4. Pr.CIT,
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Ranchi**