



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

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

ITA Nos.231 & 232/RAN/2024
Assessment Years: 2014-15 & 2015-16

Harjeet Singh, H.No.8, Line NI-1, Manifit, TELCO, Jamshedpur	Vs.	National Faceless Centre, New Delhi
PAN/GIR No.		
(Appellant)	..	(Respondent)

Assessee by : Shri Sharwan Kumar Jha, CA
Revenue by : Smt. Rinku Singh, CIT DR

Date of Hearing : 11/06/2025
Date of Pronouncement :11/06/2025

ORDER

Per Bench

These are appeals filed by the assessee against the separate orders of the
Id CIT(A)-NFAC, Delhi dated 12.2.2024 in Appeal No.NFAC/2013-14/10196941
and NFAC/2014-15/101692265 for the assessment years 2014-15 & 2015-16,
respectively.

2. Smt. Rinku Singh, Ld CIT DR appeared for the revenue and ShriSharwan Kumar Jha, Id AR appeared for the assessee.
3. It was submitted by Id AR that the Id CIT(A) NFAC has passed the impugned orders ex parte without affording reasonable opportunity of hearing to the assessee. It was the submission that during the first appellate proceedings, the assessee was in judicial custody and, therefore, he was not aware about his income tax proceedings being taken up. It was the submission that due to this reason, the assessee was not able to participate in the proceedings and submit any evidence in support of the claim. He submitted that the Assessing Officer has also passed the assessment order u/s.147 r.w.s 144 of the Act on account of non-production of materials. He submitted that if one more opportunity is granted, the assessee would be in a position to produce all the evidences to substantiate his claim before the Assessing Officer.
4. In reply, Id CIT DR vehemently supported the order of the AO and Id CIT(A).
5. We have considered the rival submissions. A perusal of the impugned order clearly shows that on account of non-appearance before the Id CIT(A), the orders were passed ex parte by the Id CIT(A) by upholding the additions made by the AO. It is also noticed that the Assessing Officer has also passed the order u/s.147/144 of the Act for want of evidence. However, before us, Id AR undertakes that the assessee will represent the matter if one more opportunity is

allowed. Therefore, in the interest of justice, the issues raised in both the appeals are restored to the file of the Assessing Officer for readjudication after granting adequate opportunity of hearing to the assessee subject to cost of Rs.1,00,000/- per each appeal to be paid to Jharkhand Income Tax Bar Association within 60 days from the date of passing of this order. In the event, the assessee fails to comply with the direction of the Tribunal and submit the receipt before the Assessing Officer, the order passed by the Id CIT(A) stands confirmed.

6. In the result, appeals of the assessee stand partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 11/06/2025.

Sd/- (RATNESH NANDAN SAHAY) ACCOUNTANT MEMBER
Sd/- (GEORGE MATHAN) JUDICIAL MEMBER

Ranchi; Dated 11/06/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Harjeet Singh, H.No.8, Line NI-1, Manifit, TELCO, Jamshedpur
2. The Respondent: National Faceless Centre, New Delhi
3. The CIT(A)-NFAC, Delhi
4. Pr.CIT,
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi

