



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

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

ITA No.259/RAN/2024

Assessment Year: 2014-15

Niranjan Sharma, New Rajasthan Kalewalya, J.C.Road, Lalpur, Ranchi	Vs.	ACIT, Circle-1, Ranchi
PAN/GIR No.AGRPS 3255 J		
(Appellant)	..	(Respondent)

Assessee by : Shri V.K.Jalan AR
Revenue by :Shri Khubchand T Pandya, Id 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 the Id CIT(A), NFAC DATED 25.9.2023 in Appeal No.CIT(A), Ranchi/10147/2017-18 for the assessment year 2014-15

2. Shri V.K.Jalan, Id AR appeared for the assessee and Shri Khubchand T Pandya, Id SR DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A) has dismissed the appeal exparte for non-prosecution of the assessee. It was the submission that no notice was sent to the assessee for fixing the date of hearing. It was also the submission that if the matter is restored back to the file of the Id CIT(A), he undertakes to appear before the Id CIT(A) for disposal of the appeal.

4. In reply, Id Sr DR supported the orders of the AO and Id CIT(A).

5. We have considered the submissions. A perusal of the order of Id CIT(A) shows that various notices were issued for hearing of the appeal to the assessee and the assessee has not complied with the same. Before us, Id AR submit that no notice were served upon the assessee as the email address of the previous Id AR was given who was dealing with the tax matter of the assessee. Be that it may, in the interest of justice, we deem it proper to provide another opportunity to the assessee to represent his case before the Id CIT(A). Accordingly, the issues in this appeal are restored to the file of the Id CIT(A) for readjudication. The assessee shall file communication to the Id CIT(A) providing the fresh e-mail for sending the notices. It is also directed that the assessee should cooperative in the set aside proceedings before the Id CIT(A) by providing necessary evidences in support of the claim.

6. In the result, appeal of 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 : Niranjan Sharma, New Rajasthan Kalewalya, J.C.Road, Lalpur, Ranchi
2. The Respondent: ACIT, Circle-1, Ranchi
3. The CIT(A)-NFAC
4. Pr.CIT,Ranchi
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi