



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

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

ITA No.263 & 264/RAN/2024
Assessment Years: 2016-17 & 2017-18

Bishnu Shankar Saboo, Poddar Bagan, Harmu Road, Ranchi	Vs.	ACIT, Circle-1, Ranchi
PAN/GIR No.ADAPS 2180 A		
(Appellant)	..	(Respondent)

Assessee by : Shri R.R.Mittal, AR
Revenue by : Shri Khubchand 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 order of the Id CIT(A(A), NFAC Delhi dated 14.5.2024 in Appeal No.NAFC/2015-16/10116485 and NAFC/2016-17/10116487 for the assessment years 2016-17 & 2017-18, respectively.

2. Shri Khubchand Pandya, Id Sr DR appeared for the revenue and ShriR.R.Mittal,Id AR appeared for the assessee.
3. It was submitted by Id AR that the assessments in this 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 the 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 16.11.2022, 14.2.2024 7.3.2024 and 26.3.2024 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 cash deposits in his bank account. 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.25,000/- 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, appeal of the assessee stands 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. Bishnu Shankar Saboo, Poddar Bagan,
Harmu Road, Ranchi
2. The Respondent:ACIT, Circle-1, Ranchi
3. The CIT(A)-NAFC, Delhi
4. Pr.CIT,Ranchi
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi