



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

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

ITA Nos.309 to 311/RAN/2024

Assessment Years: 2014-15, 2016-017 & 2017-18

M/s.Shambulal& Co., Main Road, Simdega	Vs.	Income Tax Officer, Ward-2(5), Ranchi
PAN/GIR No.AADFS 6044 D		
(Appellant)	..	(Respondent)

Assessee by : Shri Devesh Poddar, Adv
Revenue by :Shri Khubchand T Pandya, Sr DR

Date of Hearing : 12/06/2025
Date of Pronouncement :12/06/2025

ORDER

Per Bench

These are appeals filed by the assessee against the separate orders of the Id CIT(A)-Patna-3 all dated 22.5.2024 in Appeal No.CIT(A),Ranchi/10116/2018-19, No.CIT(A),Ranchi/10119/2018-19 and No.CIT(A),Ranchi/10809/2019-20, for the assessment years 2014-15, 2016-17 & 2017-18, respectively.

2. Shri Khubchand T Pandya, Id Sr DR appeared for the revenue and Shri Devesh Poddar,Id AR appeared for the assessee.

3. It was submitted by Id AR that the Id CIT(A) has dismissed the appeals of the assessee for want of prosecution without giving reasonable opportunity of hearing to the assessee. Ld AR pleaded that if this Court grants the assessee one more opportunity by restoring these appeals to the file of the learned AO, so that the assessee will be able to substantiate its case before the AO. Therefore, he prayed that the appeal be restored to the file of the learned Assessing Officer.

4. In reply, Id Sr Departmental Representative on the other hand, the learned D.R. submitted that despite the learned CIT(A) provided sufficient opportunities to the assessee, the assessee did not appear before the learned CIT(A) and not furnished relevant details. He strongly supported the orders passed by the learned CIT(A).

5. We have considered the rival submissions. A perusal of the order of the Id CIT(A) clearly shows that the CIT(A) has granted several opportunities to the assessee to substantiate its case but the assessee failed to comply with the notices, ultimately, the orders passed by him are ex-parte orders. Before us, Id AR undertakes that he will cooperate the proceedings and requested to restore the matter to the file of the AO. Therefore, in the interest of justice, the issues are restored to the file of the AO for fresh adjudication after affording adequate opportunity of hearing to the assessee. The assessee is also directed to cooperate in the set aside proceedings before the AO. The assessee is also directed to furnish all the documents with his possession before the AO to substantiate its claim. As the assessee has not responded to the notices of the Id

CIT(A), a cost of Rs.10,000/- per appeal is imposed on the assessee to be deposited with Jharkhand Income Tax Bar Association to be paid within 60 days from the date of issue of this order, failing which, the orders passed by Id CIT(A) stand confirmed. It is also directed that the assessee should not seek adjournment without there being a justified reason.

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

Order dictated and pronounced in the open court on 12/06/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi; Dated 12/06/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant :M/s.Shambulal& Co., Main Road, Simdega
2. The Respondent: Income Tax Officer, Ward-2(5), Ranchi
3. The CIT(A)-Patna-3
4. Pr.CIT,Ranchi
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi