



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

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

ITA No.403/RAN/2024
Assessment Year: 2015-16

Divij Steel and Power Pvt Ltd., 21, RaainBaseraSociety.TolaAduituyapur, Jamshedpur	Vs.	Addl/JCIT, Faceless Centre, New Delhi	National Assessment
PAN/GIR No.AACCD7434 Q			
(Appellant)		..	(Respondent)

Assessee by : Shri Sharwan Kumar Jha, AR
Revenue by : Shri Kub Chand Pandya, Sr DR

Date of Hearing : 09/06/2025
Date of Pronouncement : 09/06/2025

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 14.8.2024 in Appeal No.NFAC/2014-15/10172595 for the assessment year 2015-16.

2. Shri Khub Chand Pandya, Id SR DR appeared for the revenue and Shri Sharwan Kumar Jha, Id AR appeared for the assessee.
3. It was submitted by Id AR that there was delay of 5 months before the Id CIT(A). However, the Id CIT(A) did not condone the delay and dismissed the appeal without considering the merits of the case. He prayed that the delay in filing of appeal before the Id CIT(A) be condoned and the appeal be decided on merits. It was submitted by Id AR that the assessee was not aware of the order being passed by the Assessing Officer. There was no other intention not to file the appeal within the stipulated time period.
4. On consideration of the facts of the case and the reasons given by Id AR for not filing the appeal before the Id CIT(A) are found to be plausible. Hence, we condone the delay of 5 months in filing the appeal before the Id CIT(A). As the Id CIT(A) has dismissed the appeal on the ground of condonation of delay, we set aside the order of Id CIT(A) and restore the issue to the file of the Assessing Officer for adjudicating the issue denovo subject to a cost of Rs.50,000/- (Rupees fifty thousand only payable to Jharkhand Income Tax Bar Association within 60 days from the date of this order. If the amount is not paid within the time, the order of the Id CIT(A) stands confirmed. The receipt of payment of Rs.50,000/- shall be shown to the Assessing Officer for taking up the issue for adjudication.

5. In the result, appeal of the assessee stands partly allowed for statistical purposes

Order dictated and pronounced in the open court on 9/06/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi; Dated 09/06/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Divij Steel and Power Pvt Ltd., 21, Raain Basera Society, Tola Adituyapur, Jamshedpur
2. The Respondent: Addl/JCIT, National Faceless Assessment Centre, New Delhi
3. The CIT(A)-NFAC, Delhi
4. Pr.CIT,Jamshedpur
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi