

IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-RANCHI
VIRTUAL HEARING AT KOLKATA

**Before Shri Sonjoy Sarma, Judicial Member
and Shri Ratnesh Nandan Sahay, Accountant Member**

I.T.A. No.17/Ran/2024
Assessment Year: 2017-18

Umesh Kumar Thakur.....Appellant
Tirupati Bharat Gas
Grameen Vitrak, Gaya Road,
Barhi, Hazaribag, Jharkhand- 825405.
[PAN:AGCPT6949H]

vs.

ACIT, Circle-2, Hazaribag.....Respondent

Appearances by:

Petition filed.

Shri Khubchand T. Pandya, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : August 06, 2025

Date of pronouncing the order : August 07, 2025

ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal has been preferred by the assessee against an order dated 01.12.2023 of the NFAC [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. Brief facts of the case are that the assessee is an individual and filed his return of income for the assessment year 2017-18 on 30.03.2018 showing total income of Rs.10,64,590/-. The case of the was selected for scrutiny followed by notices issued u/s 143(2) and 142(1) of the Act. During the assessment proceedings, the Assessing Officer added an amount of Rs.46,41,188/- as unexplained money u/s 69A of the Act due to discrepancy of sales as per audit report and cash deposits in the bank account.

3. Dissatisfied with the above order, the assessee went in appeal before the ld. CIT(A). However, before the ld. CIT(A) the assessee made certain partial submissions but on specific queries made by the ld. CIT(A), the assessee could not explain properly and accordingly the ld. CIT(A) passed an ex parte order upholding the order of the Assessing Officer.

4. Aggrieved by the above order, the assessee is in appeal before this tribunal raising multiple grounds. However, when the matter came up for hearing, no one appeared before the Bench for arguing the case. The Bench Clerk found that an adjournment application has been filed to defer the hearing for some other day. As the issue involved in the appeal is simple and with the assistance of the ld. DR, we heard this matter and reject the adjournment application filed by the assessee.

5. The ld. DR stated that the assessee is a habitual defaulter and it did not turn up before the Assessing Officer as well as ld. CIT(A) and even before this Bench, therefore, the appeal needs to be dismissed.

6. We, after hearing the ld. DR and perusing the materials available on record, find that although the assessee did not turn up before the authorities below, however, the ld. CIT(A) passed the impugned order ex parte without going into the merits of the case by simply dismissing the appeal of the assessee, which is contrary to the provisions of law. We, therefore, in the interest of justice and fair play, feel it justified to remand the matter back to the file of the ld. CIT(A) with a direction to re-examine the issue afresh after giving reasonable opportunity of being heard to the assessee and to decide the appeal on merits of the case. We direct the assessee to comply all notices during the remand proceedings.

7. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 7th August, 2025.

Sd/-
[Ratnesh Nandan Sahay]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 07.08.2025.

RS

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches