



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

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

ITA No.153/RAN/2024

Assessment Year : 2022-23

Sai Engineering, Satish Singh, C/o-Niranjan Pattnaik, Plot No. 750/1, Simlipada, at/PO/Dist.- Angul, Odissa-759112	Vs.	Income Tax Officer, Ward-1(3), Jamshedpur.
PAN/GIR No.ACQFS 1006 E		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri Khubchand T Pandya, Sr. DR

Date of Hearing : 20/08/2025
Date of Pronouncement : 20/08/2025

ORDER

Per: Bench

This is an appeal filed by the assessee against the order of the Id. Addl/JCIT(A)-5, Mumbai dated 05/03/2024 in Appeal No. Addl/JCIT(A)-5 Mumbai/10015/2021-22 for the assessment year 2022-23.

2. None appeared on behalf of assessee. Shri Khubchand T Pandya, Id. Sr DR represented on behalf of the revenue.

3. The Id. Sr. DR submitted that various notices were issued by the revenue authorities to the assessee but no compliance was made by the

assessee. The Id. Sr. DR vehemently supported the orders of the AO and the Id. CIT(A).

5. We have considered the rival submissions. A perusal of the impugned order shows that the Id CIT(A) has given various opportunities to the assessee to represent its case and file all relevant documents in support of the claim which has been mentioned in para 3 of the impugned order. However, the assessee on 27/12/2023 has replied that the notice was not readable. The Id. CIT(A) had issued notices dated 03/01/2024, 30/01/2024 and 21/02/2024 to the assessee and the same were served to the assessee but the assessee has not responded the notices issued by the Id. CIT(A), therefore, Id CIT(A) had no option but to adjudicate the appeal of the assessee on merits on the basis of materials available on record, although the appeal was not maintainable as per law. Before us, none has appeared on behalf of assessee to represent its case. In view of above, in order to render substantial justice, the issues in this appeal are restored to the file of the Id. CIT(A) for fresh adjudication subject to cost of Rs.10,000/- to be paid by the assessee to the Jharkhand Tax Bar Association within one month from the date of this order and receipt of payment be produced before the Assessing Officer. The liberty is granted to the assessee to produce all the relevant documents, evidences and other details as are required to prove his case before the Id. CIT(A).

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

Order dictated and pronounced in the open court on 20/08/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 20/08/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

निष्पक्ष सुलभ

सत्वर न्याय ॥

By order



Sr. Private Secretary, ITAT, Ranchi

IMPARTIAL, EASY AND
SPEEDY JUSTICE

INCOME TAX APPELLATE TRIBUNAL