



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

**BEFORE S/HRI GEORGE MATHAN, JUDICIAL MEMBER AND
RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

ITA No.88/RAN/2024

Assessment Year : 2012-13

Arun Kumar Tiwari, Gamharia Block, Gamharia, Saraikela, Jharkhand	Vs.	Asst. Commissioner of Income Tax, Circle-1(1), C.H. Area, Jamshedpur
PAN/GIR No.ACFT 0534 K		
(Appellant)	..	(Respondent)

Assessee by : None (Adjn.petition)
Revenue by : Shri Rajat Datta, Id CIT DR

Date of Hearing : 21/08/2025
Date of Pronouncement : 21/08/2025

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 7.2.2024 in Appeal No.CIT(A),Jamshedpur/10285/2019-20 for the assessment year 2012-13.

2. None appeared for the assessee. However, an adjournment petition dated 21st August, 2025 is filed by Id AR of the assessee to adjourn the case for two weeks. Shri Rajat Datta, Id CIT DR represented on behalf of the revenue. On perusal of the appeal records, we find that the appeal can be

decided in the absence of the assessee, therefore, we reject the petition and proceed to decide the appeal after hearing Id CIT DR.

3. We have heard Id CIT DR and perused the record of the case. A perusal of the impugned order of the Id CIT(A) and also the assessment order, we observe that tLd AR of the assessee submitted that the Id CIT(A) has dismissed the appeal for non-compliance of notices fixing the date of hearing. He further submitted that though various notices were sent by the Id CIT(A) but the notices were not received by the assessee. However, notice of hearing 25.10.2024 was received by the assessee and time was sought for filing the relevant documents before the Id CIT(A) but due to some unavoidable circumstances, the documents/submissions were not furnished in the last date of hearing, failing which, Id CIT(A) passed the order exparte. He prayed that one more opportunity be granted to the assessee to represent his case before the AO as during the assessment proceedings also, all the relevant documents were not furnished.

4. In reply, Id Sr DR vehemently supported the order of the AO and Id CIT(A).

5. We have considered the rival submissions. A perusal of the impugned order of the Id CIT(A) shows that despite giving various opportunities by the Id CIT(A) to the assessee to represent his case and file all relevant documents in support of the claim, the assessee failed to do so.

Accordingly, Id CIT(A) had no option but to adjudicate the appeal of the assessee on merits on the basis of materials available on record. We also find that the assessment order in this case has been passed u/s.147 r.w.s 144 of the Act due to non-compliance of notices and non-furnishing relevant documents before the AO. However, the assessee prefers to file appeal before the appellate authorities. Considering the facts of the case and that the assessee has not represented before the any of the authorities below, in the interest of justice, we deem it fit to allow final opportunity to the assessee to represent its case before the Assessing Officer by filing relevant documents and materials in support of the claim. If the assessee failed to comply with the direction of the Tribunal, the AO is at liberty to pass the assessment order as per law and on the basis of materials available on record. The assessee is also directed to cooperate in the assessment proceedings before the Assessing Officer.

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

Order dictated and pronounced in the open court on 21/08/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi ; Dated 21/08/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Arun Kumar Tiwari,
Gamharia Block, Gamharia, Saraikela,
Kharsawa, Jharkhand
2. Asst. Commissioner of Income Tax, Circle-
1(1), C.H. Area, Jamshedpur
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT,
5. DR, ITAT, Ranchi
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi

