



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

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

ITA No.32/RAN/2024

Assessment Year : 2017-18

Mritunjay Kumar Singh, Mansi Niketan, Opp- Pratibha Apt., South Office Para Doranda, Ranchi.	Vs.	Income Tax Officer, Ward-2(2), Ranchi.
PAN/GIR No.AKPPS 1707 H		
(Appellant)	..	(Respondent)

Assessee by : Shri Abhishek S. Sinha, AR with Ms. Astha, AR
Revenue by : Shri Khubchand T Pandya, Sr.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 01/01/2024 in Appeal No. CIT(A),Ranchi/10710/2019-20 for the assessment year 2017-18.

2. Shri Abhishek S. Sinha with Ms. Astha, Id ARs appeared for the assessee. Shri Khubchand T Pandya, Id Sr. DR represented on behalf of the revenue.

3. Ld 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. Ld CIT(A) has passed the impugned order ex parte by not providing adequate opportunity of hearing. It was a submission that the Assessing Officer has passed assessment under Section 143(3) of the Act may making addition on account of unexplained investment. The Id. AR 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 shows that the Id CIT(A) has given various opportunities to the assessee to represent his case and file all relevant documents in support of the claim but there was no response from the side of the assessee, 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, Id AR prayed one more opportunity to represent his case before the AO as all the documents were not filed before the AO. In view of above, in order to render substantial justice, the issues in this appeal are restored to the file of the Assessing Officer 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 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

**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi