



IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA No. 337/Ran/2024

(Assessment Year: 2018-19)

Jharkhand State Livelihood Promotion Society, Dhurwa, 3rd Floor, FFP Building, Ranchi-834004 (Jharkhand) PAN No. AABAJ 0082 B	Vs.	Exemption Ward, Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri R.K. Mittal, AR.
Department represented by	Shri Rajat Datta, CIT-DR
Date of hearing	21/08/2025
Date of pronouncement	21/08/2025

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. CIT(A), NFAC/2017-18/10016256 dated 28/06/2024 for the A.Y. 2018-19.
2. Shri Rajiv Mittal, Id. A.R. is represented on behalf of the assessee and Shri Rajat Datta, Id. CIT-DR is represented on behalf of the revenue.
3. It was submitted by the Id. AR that the assessee is a Trust created by the State Government for the upliftment of the Tribals' in the State. It was a submission that the assessee receives funds both from the State Government as also from the Central Government. It was a submission that in the course of assessment, proper details were not produced. It was a submission that the assessee's accounts are audited by Internal Auditors as also Statutory Auditors and the State Government. It was a submission that on account of

the wrong presentation of the facts before the Assessing Officer, the additions have taken place and the same have also been confirmed by the Id. CIT(A). It was a submission that the assessee may be granted one more opportunity to present its case before the Assessing Officer.

4. In reply, the Id. CIT-DR did not raise any serious objections.
5. We have considered the submissions. As it is noticed that the assessee has not represented itself and produced all the evidences before the assessing authority in the course of the original assessment, we are of the view that the assessee should be granted another opportunity to provide all details before the Assessing Officer and explain its accounts and the issues that have been raised by the Assessing Officer. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Assessing Officer for readjudication and to grant the assessee adequate opportunity to substantiate its claims.
6. In the result, this appeal of the assessee is partly allowed for statistical purposes.

Order announced in open court on 21st August, 2025.

Sd/-

(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Ranchi, Dated: 21/08/2025

**Ranjan*

Copy to:

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

Sd/-

(GEORGE MATHAN)
JUDICIAL MEMBER

By order

Sr. Private Secretary, ITAT, Ranchi