

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

**(VIRTUAL HEARING AT KOLKATA)**

**SHRI SONJOY SARMA, JUDICIAL MEMBER  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**I.T.A. No. 344/RAN/2024  
(Assessment Year 2012-13)**

**Karni Mansion Pvt. Ltd.,**  
33, Munshi Sadaruddin Lane,  
Burrabazar, Kolkata - 700007  
[PAN: AAECK0204D]

..... **Appellant**  
**vs.**

**Income Tax Officer-, Ward 1(4), Jamshedpur,**  
47, C.H. Area, Jamshedpur,  
Jharkhand - 831001

..... **Respondent**

**Appearances by:**

Assessee represented by : None  
Department represented by : Rinku Singh, CIT-DR

Date of concluding the hearing : 10.09.2025  
Date of pronouncing the order : 15.09.2025

**ORDER**

**PER SONJOY SARMA, JUDICIAL MEMBER**

This appeal arises from order dated 31.05.2024, passed u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”) by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) [hereafter “the Ld. CIT(A)].

2. Brief facts of the case are that the assessee is being engaged in the business of real estate and filed its return of income for the AY 2012-13 declaring total income of Rs. ‘Nil’. The case of the assessee was selected for scrutiny under CASS and accordingly assessment was completed on 30.03.2015 accepting the return of income filed by the assessee. However, the case of the assessee was reopened u/s 147 of the Act by notice issued under the appropriate provision of the Act. The case of the assessee was assessed u/s 143(3)/147 of the Act by assessing the income at Rs.

1,67,15,140/- by made an addition of Rs. 1,05,00,000/-, Rs. 50,00,000/- and Rs. 12,15,139/- on account of bogus share capital, unexplained investment in purchase of property and unexplained source of income respectively.

3. Aggrieved by the order, the assessee went in appeal before the Ld. CIT(A), where the appeal of the assessee was dismissed due to non-prosecution by upholding the order of the AO. Aggrieved by the above order, the assessee is in appeal before this Tribunal raising various grounds. However, the primary contention of the assessee is that the impugned order passed by the Ld. CIT(A) without giving proper opportunity of being heard to the assessee. Therefore, the order of Ld. CIT(A) may be quashed.

4. On the other hand, the Ld. DR stated that the ample opportunities were given to the assessee but the assessee has failed to comply to the notices issued by the Ld. CIT(A). Therefore, appeal of the assessee was rightly dismissed. He, therefore, prayed before the bench that appeal of the assessee may be dismissed in *limine* due to the above reason itself.

6. We after hearing the rival submissions of the parties and perusing the material available on record. We find that in the present case of the assessee, the impugned order passed by the Ld. CIT(A) is *exparte* order since the assessee did not turn up properly before the Ld. CIT(A). Therefore, interest of justice and fair play, it is necessary to remand back the whole issue to the file of Ld. CIT(A) with a direction to re-examine the issue afresh after affording a reasonable opportunity of being heard to the assessee and assessee is also directed to comply to the notices issued by the Ld. CIT(A) without any fail.

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

Order pronounced on 15.09.2025

Sd/-  
**(Ratnesh Nandan Sahay)**  
**Accountant Member**

Sd/-  
**(Sonjoy Sarma)**  
**Judicial Member**

Dated: 15.09.2025  
AK, Sr. P.S.

*Copy of the order forwarded to:*

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

//True copy//

By order

Sr. Private Secretary, Ranchi Bench