

आयकर अपीलीय अधिकरण, राँची न्यायपीठ, राँची

**IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI
BEFORE SHRI GEORGE MATHAN, JM & SHRI RATNESH NANDAN SAHAY, AM**

आयकर अपील सं./ITA No.217/RAN/2025

(निर्धारण वर्ष / Assessment Year :2017-2018)

Umesh Kumar Singh, Road No.2, Kalyanpur, Singh More Hatia, Ranchi, Jharkhand-834003	Vs.	ITO Ward-3(1), Ranchi
स्थायी लेखा सं./PAN No. : ALDPS 5693 K		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Vinay Jalan, FCA
राजस्व की ओर से /Revenue by	:	Shri Khubchand T. Pandya, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	10/10/2025
घोषणा की तारीख/Date of Pronouncement	:	10/10/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order passed by the Id.CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 23.10.2024 for the assessment year 2017-2018.

2. Shri Vinay Jalan, Id. AR appeared on behalf of the assessee. Shri Khubchand T. Pandya, Sr.DR appeared on behalf of the revenue.

3. It was submitted by the Id AR that the assessee could not able to produce the documents before the authorities below. It was, thus, submitted that the matter may be restored to the file of Id. AO to decide the issue afresh so that the assessee could be able to provide all the relevant documents to substantiate his claim.

4. In reply, Id CIT-DR submitted that proper opportunities were allowed and the assessee could not produce the documents as required by both the

authorities below. It was submitted that the orders passed by both the authorities below deserve to be upheld.

5. We have considered the rival submissions. A perusal of the order of the Id. CIT(A), it clearly shows that the appeal of the assessee has been dismissed as ex-parte. However, Id. AR requested for one more opportunity to represent its case before the Id. AO to substantiate her case. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id. AO for readjudication afresh after granting the assessee adequate opportunity of being heard, subject to a payment of cost of **Rs.10,000/- (Rupees Ten Thousand only)** by the assessee to the Jharkhand Income Tax Bar Association, Ranchi – 834001, within sixty days from the date of this order and receipt of the same would be produced before the Id. AO at the first hearing. The assessee is also directed to cooperate with the Id. AO in the readjudication proceedings, positively.

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

Order dictated and pronounced in the open court on 10/10/2025.

Sd/-

(RATNESH NANDAN SAHAY)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 10/10/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi