

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.232/RAN/2025

(निर्धारण वर्ष / Assessment Year :2021-2022)

Maan Promoters Private Limited 357/A, Professor Colony, Karam Toli, Ranchi Jharkhand-834008	Vs.	ACIT, Central Circle-2, Ranchi
स्थायी लेखा सं./PAN No. : AAGCM 0643 Q		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri Devesh Poddar, Advocate
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 31.03.2025 for the assessment year 2021-2022.

2. Shri Devesh Poddar, 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 issue involved in this appeal is with regard to sundry creditors. It was the submission that the assessee could not able to produce the documents before the authorities below. It was, thus, prayer that the issues 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 and shall cooperate in the set aside proceedings.

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 facts of the present case and the orders of the lower authorities clearly shows that the assessee had not produced the confirmation in regard to the creditors before the AO and Id. CIT(A). 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. 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 अग्रेषित/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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

**(Senior Private
Secretary)**
आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi