

**\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.07/RAN/2025**

**(निर्धारण वर्ष / Assessment Year :2018-2019)**

<b>Shri Rani Sati Foods and Grains Private Limited</b> 2 <sup>nd</sup> Floor, Anand Mani Building, Vishnu Talkies, Main Road, Ranchi, Jharkhand-834001	Vs.	<b>DCIT/ACIT, Circle-1, Ranchi</b>
स्थायी लेखा सं./PAN No. : <b>AANCS 0575 N</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	None
राजस्व की ओर से /Revenue by	:	Shri Rajib Jain, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	09/10/2025
घोषणा की तारीख/Date of Pronouncement	:	09/10/2025

**आदेश / ORDER**

**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 31.10.2023 for the assessment year 2018-2019.

2. None appeared on behalf of the assessee. Shri Rajib Jain, Id. CIT-DR appeared on behalf of the revenue.

3. We have considered the submissions of the Id. CIT-DR and perused the orders of the authorities below. A perusal of the order of the Id. CIT(A), it clearly shows that the appeal of the assessee has been dismissed on account of delay. Looking to the facts and circumstances of the case, we condone the delay of 525 days delay in filing the appeal before the Id. CIT(A) and in the interest of justice, the issues in this appeal are restored to the file of the Id. CIT(A) for readjudication afresh on merits after granting the assessee adequate opportunity of being heard. The assessee is also

directed to produce all the documentary evidence to substantiate its case during the course of readjudication proceeding before the CIT(A) positively.

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

Order dictated and pronounced in the open court on 09/10/2025.

**Sd/-**  
**(RATNESH NANDAN SAHAY)**  
लेखा सदस्य / ACCOUNTANT MEMBER

**Sd/-**  
**(GEORGE MATHAN)**  
न्यायिक सदस्य / JUDICIAL MEMBER

**राँची** Ranchi; दिनांक Dated 09/10/2025

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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

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