

**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.174/RAN/2025**

**(निर्धारण वर्ष / Assessment Year :2013-2014)**

<b>Patel Minerals,</b> 4 <sup>th</sup> Floor, B.S.Trade Centre, R.Rd, Holding No.8, Bistupur, Jamshedpur-831001, Jharkhand	Vs.	<b>ITO, Ward-3(4), Chaibasa</b>
स्थायी लेखा सं./PAN No. : <b>AAJFP 7234 N</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri P.S.Paul, AR
राजस्व की ओर से /Revenue by	:	Shri Rajib Jain, CIT-DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	09/10/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	09/10/2025

**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 24.03.2025 for the assessment year 2013-2014.

2. It was submitted by the Id AR that admittedly in the assessment proceedings the assessee had not provided the details before the AO. It was the further submission that in the first round before the Id. CIT(A), the order of the Id. CIT(A) was an ex-parte order. It was the submission that the Tribunal had originally set aside the issue to the file of the Id. CIT(A) for readjudication after granting the assessee adequate opportunity of being heard. It was the submission that the impugned order is the second round before the Id. CIT(A). It was the submission that before the Id. CIT(A) there has been non-compliance. Ld.AR has also placed before us the paper book containing nearly 156 pages consisting of various evidence. Ld. AR also

drew our attention to pages 5 onwards of the order of the Id. CIT(A) wherein the Id. CIT(A) has extracted the written submissions of the assessee. It was the submission that the Id. CIT(A) had also called for a remand report from the AO. It was the submission that even in the remand proceedings the assessee appeared and provided all the details before the AO. It was the submission that subsequently in para 7.3 at page 11 of the order the Id. CIT(A) holds that the assessee has not filed details or evidence in support of its claim. Similarly in para 8.6 also Id. CIT(A) holds that the assessee has most of the time been non-compliant. It was the submission that this is not a case of non-representation. It was the submission that all the notice issued by the Id. CIT(A) had been complied with. It was the submission that the addition as made by the AO and as confirmed by the Id. CIT(A) may kindly be deleted. It was the further submission that in the alternative the assessee has no objection if the issues are restored to the file of Id. AO so that the assessee would produce all the details before the AO.

3. In reply, Id CIT-DR submitted that there seem to be some vagueness in the order of the Id. CIT(A), but he fairly agreed that issues may be restored to the file of AO with a condition that the assessee shall cooperate in the proceedings before the AO, insofar as assessee had been non-cooperative before the AO in the original proceedings.

4. We have considered the rival submissions. A perusal of the facts in the present case shows that the assessee has cooperated before the Id.CIT(A) and has produced substantial evidence before him. Unfortunately the Id. CIT(A) has taken the stand that adequate evidences have not been

provided. When an appeal is being heard by an appellate authority, if any further clarification is required, it would be advisable for such authority to call for such clarification. It is easy to reject a claim of the assessee by saying that adequate evidences have not been produced. What is the adequate evidences is a vague term. What is satisfactory for one appellate authority might not be adequate for another. Therefore, it would be advisable for such appellate authority to ask for what clarification and the evidence that the appellate authority requires for being satisfied in respect of any particular claim. An adjudication of an appeal is not one way issue. It is to be discussed and decided. This being so, we are of the view that in the interest of justice, the issues in this appeal must be restored to the file of the Id. AO for readjudication afresh after granting the assessee adequate opportunity of being heard. The assessee shall cooperate in the set aside proceedings before the Id. AO. Should the assessee not cooperate in the proceedings before the AO, liberty is granted to the AO to draw adverse inference.

5. 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 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