

IN THE INCOME TAX APPELLATE TRIBUNAL "RANCHI BENCH", RANCHI
BEFORE SHRI SONJOY SARMA, JM
&
SHRI RATNESH NANDAN SAHAY, AM
(THROUGH HYBRID MODE)

आयकर अपील सं./ITA No.356/RAN/2024

(निर्धारण वर्ष / Assessment Year :2018-2019)

Nikit Kumar Mittal, Banshidih, Purulia Road, Chas, PO & PS : Chas, Dist : Bokaro, Jharkhand-827013	Vs.	National Faceless Assessment Centre, Delhi
स्थायी लेखा सं./PAN No. : AUEPM 4422 C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	ShShubham Choudhary, AR
राजस्व की ओर से /Revenue by	:	Shri Khubchand T Pandya Sr.DR
सुनवाई की तारीख / Date of Hearing	:	01/09/2025
घोषणा की तारीख/ Date of Pronouncement	:	09/10/2025

आदेश / O R D E R

Per Sonjoy Sarma, JM :

The above captioned appeal is filed by the assessee against the order dated 29.07.2024, passed by the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2018-2019.

2. In the present case of the assessee, the assessment order was framed u/s.144 of the Act by making certain additions. Dissatisfied with the above order, the assessee preferred an appeal before the Id.CIT(A). Even before the Id.CIT(A) the assessee did not comply on the various dates, therefore, the Id. CIT(A) upheld the order of the Assessing Officer by dismissing the appeal of the assessee. Aggrieved by the above order, the assessee is in further appeal before this Tribunal stating that since the

impugned passed by the Id. CIT(A) is an ex-parte order without looking into the merits of the case, therefore, another opportunity may be given to the assessee by setting aside the order of the Id. CIT(A) with a direction to re-examine the issue afresh.

3. On the other hand, Id. Sr. DR objected to such prayer made by the assessee stating that the assessee is a habitual defaulter although there were enough opportunities given to the assessee, however, the assessee failed to comply to the notices, ultimately the Id. CIT(A) has no other alternative but to dismiss the appeal of the assessee. Therefore, at this stage, appeal of the assessee may be dismissed.

4. We after examining the facts of the case and perusing the records available, find that the impugned order passed by the Id. CIT(A) is an ex-parte order without looking into the merits of the case. Since the assessee did not comply with the notices issued by the Id. CIT(A) as well as by the Id. AO, therefore, in the interest of justice and fair play, it is necessary to remand back the issues involved in the present appeal of the assessee to the file of Id. CIT(A) to re-examine the issues after affording sufficient opportunity of being heard to the assessee. The assessee is also directed to comply to the notices to be issued by the Id. CIT(A) and furnish such documents in support of her claim.

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

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

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

Sd/-
(SONJOY SARMA)
न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 09/10/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अद्योषित/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