

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 20/Ran/2025

(Assessment Year-2016-17)

Jay Prakash Singh, Jay Prakash Singh Korra Road, Nutan Nagar-825301 (Jharkhand) PAN No. APVPS 5909 L	Vs.	I.T.O., Ward-1(1), Hazaribagh.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Manjeet Verma, A.R.
Department represented by	Shri Khub Chand Pandya, Sr.DR
Date of hearing	07/10/2025
Date of pronouncement	07/10/2025

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. CIT(A), Hazaribagh/10139/2018-19 dated 17/09/2024 for the A.Y. 2016-17.
2. Shri Manjeet Verma, Id. AR is represented on behalf of the assessee and Shri Khub Chand Pandya, Id. Sr. DR represented on behalf of the revenue.
3. It was submitted by the Id. AR that the assessee is a contractor, who is running two JCBs. It was a submission that the assessee was regularly filing his return of income declaring his income under presumptive tax @ of 8%. During the impugned assessment year, the assessee had filed his return of income and the same was taken up for scrutiny. It was a submission that unfortunately, the assessee had not cooperated in the assessment proceedings and consequently, the Assessing Officer had disallowed the entire expenditure in relation to the

earning of the income from the JCBs. It was a submission that on appeal before the Id. CIT(A), the evidences had been produced but the same was not considered by the Id. CIT(A) and the appeal of the assessee has been dismissed. It was a submission that the income of the assessee may be estimated.

4. In reply, the Id. Sr.DR submitted that as the evidences have been produced before the Id. CIT(A), he has no objection if the issues are restored back to the file of Assessing Officer for verification of the expenses and details.
5. We have considered the rival submissions. As it is noticed that the Id. CIT(A) has recorded in page 20 of his order the break up of the expenses which have been claimed by the assessee and as the assessee is made a submission that the evidences are available, in the interest of justice, the issues in this appeal are restored back to the file of Assessing Officer for readjudication after granting the assessee adequate opportunity of being heard. Liberty is granted to the assessee to produce all such evidences as are required to prove the claim of expenses before the Assessing Officer.
6. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order announced in open court on 07/10/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 07/10/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue

3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi