

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA No. 51/Ran/2024

(Assessment Years-2016-17)

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| Abhishek Kumar, 86, Burdwan Compound, Near Kali Mandir, Ranchi-834001 (Jharkhand) PAN No. ABOPA 8781 H | Vs. | I.T.O., Ward-1(1), Ranchi. |
| Appellant/ Assessee | | Respondent/ Revenue |

| | |
|---------------------------|-------------------------------|
| Assessee represented by | None |
| 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. NFAC/2015-16/10115907 dated 22/12/2023 for the A.Y. 2016-17.
2. None represented on behalf of the assessee nor the adjournment application has also not been filed. Shri Khub Chand Pandya, Id. Sr.DR represented on behalf of the revenue.
3. It was submitted by the Id. Sr.DR that the Id. CIT(A) has dismissed the appeal of the assessee for non-representation. It was a submission that even before the Assessing Officer, the assessee has not appeared and non-complied. It was the submission that even before the Tribunal, the assessee has been non-complied.

4. We have considered the submissions and also noticed about recalcitrant attitude of the assessee. A perusal of the assessment order of the Assessing Officer shows that the Assessing Officer has been extremely reasonable in issuing a physical notice to the assessee on 17/01/2022. Admittedly, the mistakes could happen, the assessee stood unrepresented before the Assessing Officer. However, the assessee has filed appeal against the assessment order before the Id. CIT(A) within time and after filing the appeal, the assessee again went quite. The Id. CIT(A) dismissed the appeal of the assessee in ex parte proceedings. The assessee has filed appeal before this Tribunal within time. Before the Tribunal also, the assessee also conveniently kept quite. Notices have been issued to the assessee on the e-mail address which is provided by the assessee. In any case, as the assessee has not shown any cause for non-representation before the lower authorities and because the assessee has not rectified his behaviour in not representing his appeal before the authorities even after filing the appeals, this recalcitrant attitude of the assessee cannot be permitted to be carry forward. The assessee has also been unable to produce any evidence before the authorities below. Now before us, the assessee has not appeared nor any application has been filed. It is noticed that such non-cooperative attitude are being adopted for the purpose of subsequently raising legal grounds after waiting for the limitation for reopening and other provisions to expire. This being so, considering such attitude being adopted, we are of the view that there is no

error in the order of the Id. CIT(A), consequently, we uphold the order of the Id. CIT(A).

5. In the result, this appeal of the assessee is dismissed.

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