

**IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI**

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

ITA No. 89/Ran/2024

(Assessment Year-2015-16)

Raghunath Mahato, Nawagarh, Harina Colony Road, Harina, Jharkhand-826001. <b>PAN No. AETPM 0476 K</b>	Vs.	Pr.C.I.T., Dhanbad.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
Department represented by	Shri Rajib Jain, CIT-DR
Date of hearing	08/10/2025
Date of pronouncement	08/10/2025

**ORDER**

**PER: BENCH**

1. This is an appeal filed by the assessee against the order of the Id. Pr.CIT, Dhanabd in appeal No. PCIT, Dhanbad/revision-263/100000636520/2023 dated 30/01/2024 passed under Section 263 of the Income Tax Act, 1961 (in short, the Act) for the A.Y. 2015-16.
2. None represented on behalf of the assessee and Shri Rajib Jain, Id. CIT-DR represented on behalf of the revenue.
3. At the time of hearing, it was submitted by the Id. CIT-DR that in ground No. 2, the assessee has raised the ground that there is whimsical gap between the dates of notices and dates of hearings and is in violation of the principles of natural justice. It was a submission that initially a notice under Section 263 had been issued on 26/12/2023. The assessee did not respond to the notice. The said notice was sent through the registered e-mail. It was a submission that

second notice was issued on 20/01/2024, the assessee did not comply with that notice also. It was a submission that consequently the order has been passed ex parte against the assessee. It was a submission that the substantial time had been given to the assessee and the order of the Id. PCIT is liable to be upheld.

4. We have considered the submissions of the Id. CIT-Departmental Representative and we have also perused the records. A perusal of the grounds of appeal raised by the assessee clearly shows that the assessee has challenged the principles of natural justice. The assessee has also filed an appeal before the Tribunal challenging this violation of the principles of natural justice. This being so, in the interest of justice, we are of the view that the issues in the appeal are liable to be restored to the file of the Id. Pr.CIT, Dhanbad for readjudication after granting the assessee adequate opportunity of being heard. It must be mentioned here that the assessee has been prompt in filing the appeal before the Tribunal but has been recalcitrant in representing his appeal. The same recalcitrant attitude has also been shown before the Id. Pr.CIT. However, it is only for the purpose of granting the assessee another chance to set-right its affairs, the issues in this appeal are being restored to the file of Id. Pr.CIT for readjudication after granting the assessee adequate opportunity of being heard. A perusal of the order of the Id. Pr.CIT shows that the Id. Pr.CIT has issued the notice through e-mail. It would be advisable that if the assessee does not respond to the notices issued through e-mail, at least one notice be sent through physical mode to the assessee at his last known address or registered address as recorded in his PAN, so that the principles of natural justice are fully complied with. With these directions, the issues in this appeal

are restored to the file of the Id. Pr.CIT for readjudication after granting the assessee adequate opportunity of being heard. Should the assessee continue with his recalcitrant attitude, liberty is granted to the Id. Pr.CIT to draw adverse inference in accordance with law.

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

Order announced in open court on 08/10/2025.

Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Ranchi, Dated: 08/10/2025

*\*Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi