

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA No. 433/Ran/2024

(Assessment Year-2013-14)

Aditya Dhanuka, 502, Panchwati Plaza, Kutchery Road, Ranchi-834001 (Jharkhand) PAN No. AKPPD 9719 E	Vs.	I.T.O., Ward-2(2), Jamshedpur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Devesh Poddar, 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), Ranchi/10332/2018-19 dated 16/10/2024 for the A.Y. 2013-14.
2. Shri Devesh Poddar, Id AR appeared for the assessee and Shri Khubchand T Pandya, Sr.DR appeared for the revenue.
3. It was submitted by Id AR that the Id CIT(A) has dismissed the appeal of the assessee for want of prosecution without giving reasonable opportunity of hearing to the assessee. Ld AR pleaded that if this Court grants the assessee one more opportunity by restoring this appeal to the file of the Id. CIT(A), so that the assessee will be able to substantiate its case before the Id. CIT(A). Therefore, he prayed that the appeal be restored to the file of the Id. CIT(A).
4. In reply, Id. Sr. Departmental Representative on the other hand, submitted that the Id. CIT(A) provided sufficient opportunities to the assessee, the assessee

did not appear before the Id. CIT(A) and not furnished relevant details. He strongly supported the order passed by the Id. CIT(A).

5. We have considered the rival submissions. A perusal of the order of the Id CIT(A) clearly shows that the CIT(A) has granted several opportunities to the assessee to substantiate his case but the assessee failed to comply with the notices, ultimately, the orders passed by him is ex-parte order. Before us, Id AR undertakes that he will cooperate the proceedings and requested to restore the matter to the file of the Id. CIT(A). Therefore, in the interest of justice, the issues in the present case are restored to the file of the Id. CIT(A) for fresh adjudication after affording adequate opportunity of hearing to the assessee subject to the payment of cost of Rs. 10,000/- deposited with Jharkhand Income Tax Bar Association to be paid within 60 days from the date of issue of this order. The assessee is also directed to cooperate in the set aside proceedings before the Id. CIT(A). The assessee is also directed to furnish all the documents with his possession before the Id. CIT(A) to substantiate his claim. It is also directed that the assessee should not seek adjournment without there being a justified reason.
6. In the result, appeal of the assessee stands 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