

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA No. 277, 278 & 279/Ran/2024

(Assessment Years:2016-17, 2018-19 & 2020-21)

Arun Kumar Singh, Housekeeping and MSE/3/9 Block Sainik Market, Main Road, Ranchi-834001. (Jharkhand) PAN No. BDRPS 1310 Q	Vs.	D.C.I.T., Circle-1, Dhanbad.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None, Adjournment application filed.
Department represented by	Shri Khubchand T. Pandya, Sr. DR
Date of hearing	09/10/2025
Date of pronouncement	09/10/2025

ORDER

PER: BENCH

1. These are the appeals filed by the assessee against the separate orders of the Id. CIT(A), NFAC, Delhi and Addl/JCIT(A)-2, Jaipur dated 17/12/2023, 12/12/2023 and 17/11/2023 for the A.Y. 2016-17, 2018-19 and 2020-21 respectively.
2. None represented on behalf of the assessee and an adjournment application has been filed mentioning that the assessee-petitioner is in jail and will not be able to provide the respective papers concerned to the case. Shri Khubchand T. Pandya, Id. Sr.DR represented on behalf of the revenue. As the issues in the appeal are very simple and not complicated, the same are being disposed off after rejecting the adjournment application filed on behalf of the assessee.

3. It was submitted by the Id. Sr. Departmental Representative that the Id. CIT(A)/JCIT(A) has dismissed the appeal of the assessee on account of delay. It is a submission that the order of the Id. CIT(A)/JCIT(A) is liable to be upheld.
4. We have considered the submissions. A perusal of the facts in the present case shows that the Id. CIT(A)/JCIT(A) has dismissed the appeal because the appeal has been filed beyond the due date for filing of the appeal. Adjournment application itself shows that the assessee is in jail. Obviously, on account of the other legal complications in the assessee's case, the delay could have happened in filing of the appeal before the Id. CIT(A)/JCIT(A). This being so, in the interest of justice, the delay in filing of the appeals before the Id. CIT(A)/JCIT(A) stands condoned and the issues in these appeals are restored to the file of Id. JCIT(A)/CIT(A) for adjudication on merits.
5. In the result, all these appeals of the assessee stand partly allowed for statistical purposes.

Order announced in open court on 09/10/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 09/10/2025

**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi