

IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-RANCHI
VIRTUAL HEARING AT KOLKATA

**Before Shri Sonjoy Sarma, Judicial Member
and Shri Ratnesh Nandan Sahay, Accountant Member**

I.T.A. No.168/Ran/2025
Assessment Year: 2018-19

Shambu Dayal Modi.....Appellant

Modi Plastic Udyog, Mini Shed No.-31, 32,
Phase-III, Adityapur Industrial Area,
Adityapur, Jamshedpur, Seraikela-Kharsawan,
Jharkhand-832109, Jamshedpur,
Jharkhand – 832109.
[PAN: AKXPM9308G]

vs.

ITO, Ward-3(1), Jamshedpur.....Respondent

Appearances by:

None appeared on behalf of the appellant.

Shri Khubchand T. Pandya, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : October 14, 2025

Date of pronouncing the order : October 15, 2025

ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal by the assessee is directed against the order of the NFAC, Delhi [“CIT(A)”] dated 19.03.2025 under section 250 of the Income-tax Act, 1961 (the “Act”) for the assessment year 2012–13.

2. Brief facts of the case are that the assessee filed its return of income for the assessment year 2018–19 declaring a total income of ₹5,45,350/-. Subsequently, the Assessing Officer received information that the assessee was allegedly involved in GST evasion by facilitating purchases without actual movement of goods. As per the information received from the GST database, the assessee had shown purchases amounting to ₹13,12,816/- from M/s. Tumbqun Plastic during the year under consideration. Based on this information, the Assessing Officer initiated proceedings under section 148A(b) of the Income-tax Act, 1961,

and thereafter issued notice under section 148 of the Act. Several statutory notices were issued to the assessee, calling for explanations and supporting documents. However, the assessee failed to comply with any of the notices issued. In the absence of any response, the Assessing Officer completed the assessment under section 144 of the Act on the basis of information available on record, disallowing the purchases of ₹13,12,816/- from M/s. Tumbqun Plastic and adding the same to the total income of the assessee.

3. Aggrieved by the above order, the assessee preferred an appeal before the learned CIT(A). However, despite being afforded several opportunities, the assessee neither appeared nor filed any written submissions. Accordingly, the Ld. CIT(A) disposed of the appeal ex parte, confirming the addition made by the Assessing Officer.

4. In the present appeal before the Tribunal, notices were duly issued by the Registry on consecutive occasions. However, neither the assessee nor any authorized representative appeared at the time of hearing. Since the matter cannot be kept pending indefinitely and both the authorities below have passed orders ex parte, we proceeded to hear the matter with the assistance of the learned Departmental Representative.

5. Having considered the material available on record, we find that the assessment as well as the first appellate order were both passed ex parte due to non-compliance by the assessee. In the interest of justice and fair play, we deem it appropriate to remand the matter to the file of the learned CIT(A) with a direction to re-examine the issue afresh after granting the assessee a reasonable opportunity of being heard. The assessee is also directed to cooperate in the proceedings before the CIT(A) and comply with all notices issued without fail.

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

Kolkata, the 15th October, 2025.

Sd/-
[Ratnesh Nandan Sahay]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 15.10.2025.

RS

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches