

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.148/Ran/2025
Assessment Year: 2022-23

Rajendra Kumar Sahi.....Appellant
Hulhundu, Hatia, Ranchi,
Jharkhand – 834003.
[PAN: AGKPS0098L]

vs.

CIT(Appeal), Jharkhand.....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 15, 2025

Date of pronouncing the order : October 29, 2025

ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal by the assessee is directed against the order of the NFAC, Delhi [“CIT(A)”] dated 07.08.2024 under section 250 of the Income-tax Act, 1961 (the “Act”) for the assessment year 2022–23.

2. Brief facts of the case are that the assessee filed the return of income for the assessment year 2022–23 declaring a total income of ₹4,96,520. The case was selected for scrutiny as the assessee had disclosed comparatively low income against receipts on which TCS had been deducted. The Assessing Officer (AO) noted a possibility that the assessee had shown low income in order to reduce taxable profits. It was also observed that the assessee had claimed significantly higher TDS in the revised ITR. Therefore, the AO intended to verify the genuineness of the additional TDS claim and whether the corresponding receipts had been offered to tax. Accordingly, notices under sections 143(2) and 142(1) of the Income-tax Act were issued to the assessee. However, the assessee did not comply with the notices. Consequently, the AO

completed the assessment ex parte and determined the total income at ₹32,28,841.

3. The appeal filed by the assessee before the CIT(A) was delayed by 52 days. The CIT(A) dismissed the appeal on the ground that the assessee had failed to file it within the prescribed time limit and did not condone the delay. Thus, the appeal was dismissed without examining the merits of the case.

4. The assessee has filed the present appeal before the Tribunal challenging the order of the CIT(A). However, despite consecutive notices issued by the Registry, none appeared on behalf of the assessee at the time of hearing.

5. Considering the repeated non-appearance, the Tribunal proceeded to dispose of the appeal ex parte with the assistance of the learned Departmental Representative (DR). On perusal of the CIT(A)'s order, it was observed that the CIT(A) had dismissed the appeal solely on the issue of delay in filing, without adjudicating the case on merits. Since the CIT(A) has not examined the matter on merits, the Tribunal considers it appropriate to restore the issue to the file of the CIT(A) for fresh adjudication. The CIT(A) shall afford a reasonable opportunity of being heard to the assessee and shall also allow the assessee to file necessary supporting documents to substantiate its claims.

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

Kolkata, the 29th October, 2025.

Sd/-
[Ratnesh Nandan Sahay]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 29.10.2025.

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