

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.483/Ran/2024

Assessment Year: 2022-23

Garima Construction.....Appellant

M/11 Bariatu Housing Colony

Bariatu Ranchi, Jharkhand – 834009.

[PAN: AASFG5282A]

vs.

ITO, Ward-1(1), Ranchi.....Respondent

Appearances by:

Shri Devesh Poddar, AR, appeared on behalf of the appellant.

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

Date of concluding the hearing : November 06, 2025

Date of pronouncing the order : November 17, 2025

ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal by the assessee is directed against the order dated 18.07.24 of the NFAC, Delhi for the assessment year 2022–23.

2. Brief facts of the case are that the assessee is engaged in the business of real estate development. For the assessment year under consideration, the assessee filed its return of income declaring total income of ₹1,87,050. The case was selected for scrutiny on the basis of information received through the CRIU portal pursuant to a search operation conducted on one Shri Naresh Kejriwal, who was identified as a hawala entry operator. Based on such information, it was alleged that the assessee had received accommodation entries amounting to ₹20,50,000 and ₹1,95,61,000/- during the relevant year. During the assessment proceedings, the assessee submitted details and supporting documents to substantiate the genuineness of the transactions. However, the Assessing Officer was not satisfied with the explanation

furnished and, due to non-compliance on certain dates, completed the assessment ex parte under Section 144 of the Act, making addition of the alleged amount as unexplained income.

3. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A), who sustained the addition made by the Assessing Officer. Not being satisfied with the above order, the assessee has preferred the present appeal before this Tribunal.

4. At the outset, it is noticed that there is a delay of 90 days in filing the appeal before this Tribunal. The assessee has filed a petition explaining the reasons for delay, stating that the assessment and appellate orders were served on an old e-mail address that was no longer in use. The assessee came to know about the passing of the impugned order only in the first week of December 2023, upon which the present appeal was immediately filed. After considering the contents of the petition and hearing the Ld. Departmental Representative, we are of the view that the delay is satisfactorily explained and deserves to be condoned in the interest of justice. Accordingly, the delay in filing the appeal is condoned.

5. At the time of hearing, ld. AR appeared on behalf of the assessee stated that the impugned order was ex parte therefore liable to be set aside. The ld. AR submitted that the assessment was completed ex parte under section 144 of the Act and he prayed before the Bench to restore the matter to the file of the Assessing Officer for fresh adjudication.

6. The Ld. Departmental Representative supported the orders of the lower authorities.

7. We have carefully considered the materials available on record. We find that the assessment in the present case was completed under Section 144 of the Act due to alleged non-compliance. The ld. AR

contends that it had furnished relevant details and that the non-appearance was unintentional due to lack of communication. Considering that the issue involves factual verification relating to the genuineness of the transactions allegedly received from Shri Naresh Kejriwal, and in the interest of natural justice, we deem it fit to restore the matter to the file of the Assessing Officer for fresh consideration. The Assessing Officer shall verify the evidences furnished by the assessee and decide the issue de novo, after affording reasonable opportunity of being heard to the assessee. In view of the above discussion, we set aside the orders of the lower authorities and remit the matter to the file of the Assessing Officer for fresh adjudication in accordance with law after providing adequate opportunity to the assessee. Accordingly, the appeal of the assessee is allowed for statistical purposes.

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

Kolkata, the 17th November, 2025.

Sd/-
[Ratnesh Nandan Sahay]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 17.11.2025.

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