

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. Nos.484 & 485/Ran/2024

Assessment Year: 2018-19

Pritam Jaiswal.....Appellant

G1, Lakrapahari Maharo,
Jama, Dumka, Jharkhand – 813101.
[PAN: APGPJ5477B]

vs.

ITO, Ward-3(1), Ranchi.....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 : November 10, 2025

Date of pronouncing the order : November 17, 2025

ORDER

Per Sonjoy Sarma, Judicial Member:

Both the captioned appeals filed by the assessee are directed against the separate orders passed by NFAC, Delhi for the assessment years 2018-19. Since the issues involved in both the appeals are common therefore the appeals are being heard together and disposed of by this common order for the sake of convenience. First, we proceed to deal with ITA No.484/Ran/2024.

2. Brief facts of the case are that the assessee is an individual and declared his return of income for the assessment year 2018-19 at Rs.4,32,890. The Assessing Officer completed the assessment in the case of the assessee disallowing the claim of deduction u/s 57 at Rs.52,33,425/- and accordingly penalty proceedings u/s 270A of the Act was initiated.

3. Dissatisfied with the above order, the assessee filed appeal before the ld. CIT(A) but the ld. CIT(A) dismissed the appeal of the assessee due to non-compliance.

4. Aggrieved by the above order, the assessee is in appeal before this Tribunal. However, at the time of hearing, we find that no one appeared despite issuing consecutive notices from the Registry time to time informing about the hearing. Therefore, we proceeded to hear this matter with the assistance of ld. DR.

5. The ld. DR supported the orders of the authorities below.

6. We, after hearing the ld. DR and perusing the materials available on record, find that the assessee could not properly represent his case before the ld. CIT(A) and the ld. CIT(A) dismissed the appeal by simply relying on the order of the Assessing Officer without going into the merits of the case. We, therefore, considering the facts of the case and in the interest of justice and fair play, remand back the issue to the file of the Assessing Officer for fresh adjudication after giving reasonable opportunity of being heard to the assessee to present his case and to pass a speaking order after considering explanations or submissions submitted by the assessee. We also direct the assessee to strictly comply with the notices issued by the Assessing Officer and furnish all relevant documents to substantiate his claim.

7. In terms of the above, ITA No.484/Ran/2024 is allowed for statistical purposes.

8. Since the facts and issues involved in ITA No.485/Ran/2024 are identical to those in ITA No.484/Ran/2024, therefore, our above decision in ITA No.484/Ran/2024 shall apply mutatis mutandis as well to ITA

No.485/Ran/2024. Accordingly, ITA No.485/Ran/2024 is allowed for statistical purposes.

9. In the result, both the captioned appeals are 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