

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC BENCH", RANCHI
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

(THROUGH HYBRID MODE)

आयकर अपील सं./ITA No.202/RAN/2025

(निर्धारण वर्ष / Assessment Year :2017-2018)

Chhabi Saha, Anil Sur Path Rakhal Kadma, Jamshedpur	Vs.	ITO Jamshedpur	Ward-1(1),
स्थायी लेखा सं./PAN No. : ESLPS 1492 F			
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)	

निर्धारिती की ओर से /Assessee by	:	Shri Vinay Kumar Jalan, AR
राजस्व की ओर से /Revenue by	:	Shri Khubchand T Pandya, Sr. DR

सुनवाई की तारीख / Date of Hearing	:	24/11/2025
घोषणा की तारीख/ Date of Pronouncement	:	24/11/2025

आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 26.06.2024 for the assessment year 2017-2018.

2. Shri Vinay Jalan, Id.AR appeared on behalf of the assessee. Shri Khubchand T Pandya, Sr. DR appeared on behalf of the revenue.

3. It was submission that the assessee had booked a flat in the year 2013 for Rs.21,00,000/-. The flat is registered in the name of assessee during the A.Y 2017-18. It was submission that admittedly before the AO the assessee did not provide the details because the assessee had not received the notices. It was prayer that the issues in this appeal may be restored to the file of the AO and that the assessee would explain transactions before the AO.

4. In reply, the Id. Sr. DR did not raise any serious objection.
5. I have considered the rival submission. As it is noticed that the assessee has certain kind of transactions is of 2013, though the registration has been done in the assessment year 2017-2018. As the assessee has not provided the details before the AO, in the interest of justice, issues in this appeal are restored to the file of the AO for readjudication after granting the assessee adequate opportunity of being heard.
6. In the result appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 24/11/2025.

Sd/-
(GEORGE MATHAN)
न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 24/11/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)
आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi