

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

(THROUGH HYBRID MODE)

आयकर अपील सं./ITA No.300/RAN/2025

(निर्धारण वर्ष / Assessment Year :2017-2018)

Ranjit Kumar Singh, Harla Thant Compound, Sector- 9/D, Sector-9, BS City, Bokaro-827009	Vs.	Addl/Joint/Dy/Asst.CIT, NFAC, Delhi/ JAO-ITO Ward-3(1) Bokaro
स्थायी लेखा सं./PAN No. : CPOPS 8719 B		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri Devesh Poddar, AR
राजस्व की ओर से /Revenue by	:	Shri Khubchand T Pandya, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	25/11/2025
घोषणा की तारीख/ Date of Pronouncement	:	25/11/2025

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 17.01.2025 for the assessment year 2017-2018.

2. Shri Devesh Poddar, Id.AR represented on behalf of the assessee.

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

3. It was submitted by the Id.AR that the appeal of the assessee has been dismissed by the Id. CIT(A) on account of delay. It was also submitted that the assessee may be given one more opportunity to represent its case before the Assessing Officer, so that the assessee could be able to provide the details before the Assessing Officer to substantiate its case for the years under consideration.

4. In reply, Ld. Sr. DR supported the orders of the Id. CIT(A) and the Id. AO. It was the submission that restoring the matter to the file of AO would be, in fact, giving the assessee a second round which should not be granted.

5. I have considered the rival submissions. A perusal of the assessment order clearly shows that the assessee could not furnish the details as asked for by the AO during the course of assessment proceedings. Further on perusal of the order of the Id. CIT(A), clearly shows that the assessee could not explain the delay in filing the appeal before the Id. CIT(A). However, the Id. AR of the assessee submitted that the delay of 19 days in filing the appeal before the Id. CIT(A) may kindly be condoned. Considering the prayer of the Id. AR, I condone the delay of 19 days in the appeal before the Id. CIT(A). As no compliance has been made before either of the authorities below, therefore, in the interest of justice, the issues in this appeal are restored to the file of the Id. AO for readjudication the issues afresh after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 25/11/2025.

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

राँची Ranchi; दिनांक Dated 25/11/2025

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