

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

(THROUGH HYBRID MODE)

आयकर अपील सं./ITA No.118/RAN/2025

(निर्धारण वर्ष / Assessment Year :2018-2019)

Ulka Sarkar, CR Road-1, RD. No.7, Extn Dalma View Colony, Sonari, Jamshedpur Jharkhand-831011	Vs.	ITO, Jamshedpur	Ward-3(1),
स्थायी लेखा सं./PAN No. : AVTPS 3114 K			
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)	

निर्धारिती की ओर से /Assessee by	:	Shri Ritesh Kumar Jha, AR
राजस्व की ओर से /Revenue by	:	Shri Khubchand T Pandya, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	26/11/2025
घोषणा की तारीख/Date of Pronouncement	:	26/11/2025

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 20.03.2025 for the assessment year 2018-2019.

2. Shri Ritesh Kumar Jha, Id.AR represented on behalf of the assessee. Shri Khubchand T Pandya, Sr. DR appeared on behalf of the revenue.
3. It was submission that admittedly before the AO the assessee did not provide the details. 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 was non-cooperative before both the authorities below nor provided any details to substantiate his claim, therefore, 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 26/11/2025.

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

राँची Ranchi; दिनांक Dated 26/11/2025

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