

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

(THROUGH HYBRID MODE)

आयकर अपील सं./ITA Nos.292, 293 & 294/RAN/2025

(निर्धारण वर्ष / Assessment Year :2013-14, 2014-15 & 2015-16)

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| Kirtiman Singh, 357/A, professor Colony, Karam Toli, Ranchi-834008 Jharkhand | Vs. | ACIT, Central Circle-2, Ranchi |
| स्थायी लेखा सं./PAN No. : AWMPS 5592 F | | |
| (अपीलार्थी /Appellant) | .. | (प्रत्यर्थी / Respondent) |

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| 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 | : | 26/11/2025 |
| घोषणा की तारीख/ Date of Pronouncement | : | 26/11/2025 |

आदेश / O R D E R

These three appeals are filed by the assessee against the separate orders of the Id. CIT(A), Patna-3, all dated 22.05.2024 for the assessment years 2013-2014, 2014-2015 & 2015-2016.

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. At the outset, it is found that the appeals of the assessee are delayed by 393 days each for which the assessee has filed an affidavit stating therein sufficient reason for condonation of delay which are not found to be false. Ld. Sr. DR has no objection to condone the delay. Accordingly, I condone the delay of 393 days each in the respective appeals and all the three appeals are admitted to be disposed off.

4. 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.

5. In reply, the Id. Sr. DR did not raise any serious objection.

6. 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 all the three appeals are restored to the file of the AO for readjudication after granting the assessee adequate opportunity of being heard.

7. In the result, all the three appeals of the assessee are 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