

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC BENCH", RANCHI  
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
(THROUGH HYBRID MODE)**

**आयकर अपील सं./ITA No.66/RAN/2025**

**(निर्धारण वर्ष / Assessment Year :2017-2018)**

<b>Maa Diwri Rice Mills Pvt Ltd,</b> Poradih Salgadih, NH-33, Tamar Ranchi-825225, Jharkhand	Vs.	<b>ITO Ward-2(1), Ranchi</b>
<b>स्थायी लेखा सं./PAN No. : AAGCM 2164 A</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri M.K.Chowdhury, AR
राजस्व की ओर से /Revenue by	:	Shri Khubchand T Pandya, Sr. DR

सुनवाई की तारीख / <b>Date of Hearing</b>	:	27/11/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	27/11/2025

**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 12.01.2024 for the assessment year 2017-2018.

2. Shri M.K.Chowdhury, Id. AR represented on behalf of the assessee. Shri Khubchand T Pandya, Sr. DR appeared on behalf of the revenue.
3. Ld.AR submitted that the assessment order is an ex-parte order and also no evidence has been produced before the Id.CIT(A). It was the submission the issue may be restored to the file of Id.AO for readjudication afresh so that the assessee would be able to submit the details.
4. In reply, Id.Sr. DR did not raise any serious objection in restoring the matter to the file of Id. Assessing Officer for readjudication.

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 27/11/2025.

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

**राँची** Ranchi; दिनांक Dated 27/11/2025

Prakash Kumar Mishra, Sr.P.S.

**आदेश की प्रतिलिपि अद्येषित/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