

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

(THROUGH HYBRID MODE)

आयकर अपील सं./ITA No.313/RAN/2025

(निर्धारण वर्ष / Assessment Year :2018-2019)

Ashok Kumar Singhal, Singhbhum Steel Enterprises, Main Road, Jamshedpur	Vs.	DCIT/ACIT, Jamshedpur	Circle-1,
स्थायी लेखा सं./PAN No. : ARYPS 3279 A			
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)	

निर्धारिती की ओर से /Assessee by	:	Shri Amit Kumar Agarwal, CA
राजस्व की ओर से /Revenue by	:	Shri Khubchand T Pandya, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	27/11/2025
घोषणा की तारीख/ Date of Pronouncement	:	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 27.02.2025 for the assessment year 2018-2019.

2. Shri Amit Kumar Agarwal, 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 appeal of the assessee is delayed by 133 days for which the Id. AR submitted that the delay was beyond the control of the assessee and, prayed that delay may kindly be condoned and the assessee may kindly be given one more opportunity to represent its case before the Id.CIT(A). Ld. Sr. DR has no objection to condone the

delay. Accordingly, I condone the delay of 133 days in the appeal and the appeal of the assessee is 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, 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 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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Senior Private
Secretary)

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi