

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

(THROUGH HYBRID MODE)

आयकर अपील सं./ITA No.334/RAN/2025

(निर्धारण वर्ष / Assessment Year :2016-2017)

Sumitra Kumar Bhuyan, D/20, Kaushalya Vihar, 2 nd Phase, Rourkela, Odisha-769015	Vs.	Assessing Officer, Jamshedpur
स्थायी लेखा सं./PAN No. : AMAPB 7830 P		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	None
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 18.07.2025 for the assessment year 2016-2017.

2. None represented on behalf of the assessee. Shri Khubchand T Pandya, Sr. DR appeared on behalf of the revenue.

3. I have considered the submission of the Id.Sr. DR and perused the orders of the authorities below. 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.

4. 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 अग्रहित/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

		Date	Initial	
1.	Draft dictated on	27.11.25		Sr.PS
2.	Draft placed before author	27.11.25		Sr.PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
6.	Kept for pronouncement on			Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
8.	Date on which file goes to the OS			
9.	Date on which file goes to the AR			
10.	Date of dispatch of Order.			