

IN THE INCOME TAX APPELLATE TRIBUNAL "RANCHIBENCH", RANCHI
BEFORESHRI GEORGE MATHAN, JM
&
SHRI RATNESH NANDAN SAHAY, AM
(THROUGH HYBRID MODE)

आयकरअपीलसं./ITA Nos.40&41/RAN/2025

(निर्धारणवर्ष / Assessment Year :2014-2015 & 2016-2017)

M/s Munna Construction 277, Hill View Colony, P.O. MGM Hospital, Mango, Jamshedpur, Jharkhand	Vs.	DCIT, Circle-1, Jamshedpur
स्थायीलेखासं./PAN No. : AAHFM 7711 P		
(अपीलार्थी/ Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारितीकीओरसे /Assessee by	:	None
राजस्वकीओरसे /Revenue by	:	Shri Sumit Dasgupta, Sr. DR
सुनवाईकीतारीख/ Date of Hearing	:	17/11/2025
घोषणाकीतारीख/ Date of Pronouncement	:	17/11/2025

आदेश / O R D E R

PerGeorge Mathan, JM:

These two appeals filed by the assessee are against the separate orders of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, both dated 07.01.2025 for the assessment years2014-2015 & 2016-2017.

2. None represented on behalf of the assessee. Shri Sumit Dasgupta, Sr. DR appeared on behalf of the revenue.

3. A perusal of the assessment order shows that the due to non-cooperation on the part of the assessee during the course of assessment proceedings, the Assessing Officer framed the reassessment u/s.147 r.w.s.144B of the Act. Even before the Id. CIT(A), though the Id.CIT(A) has issued notices on various dates as mentioned in page 4 of the order,

however, the assessee could not furnish the detail to substantiate its claim. Also before the Tribunal, none appeared on behalf of the assessee. This being so, in the interest of justice, the issues in these appeals are restored to the file of Id.AO for readjudication. Liberty is granted to the assessee to challenge all legal issues that it so desires to raise before the Assessing Officer. The assessee shall be deemed to have completed all its legal issues raised before the Assessing Officer, once the reassessment order is passed by the Assessing Officer other than such legal issues which may come up after the assessment order is passed on account of judicial decisions. The assessee shall also produce the details to prove the genuineness of the transactions before the Assessing Officer. With these directions, the issues in both the appeals are restored to the file of Id. Assessing Officer for readjudication after granting the assessee adequate opportunity of being heard. Should the assessee not cooperate or provide details in the reassessment proceedings, liberty is granted to Assessing Officer to draw adverse inference.

4. In the result, both the appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 17/11/2025.

Sd/-

(RATNESH NANDAN SAHAY)

लेखासदस्य / ACCOUNTANT MEMBER

Sd/-

(GEORGE MATHAN)

न्यायिकसदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 17/11/2025

Prakash Kumar Mishra, Sr.P.S.

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant-
2. प्रत्यर्थी/ The Respondent-
3. आयकरआयुक्त(अपील) / The CIT(A),
4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण,राँची/ DR, ITAT, Ranchi
6. गार्डफाईल / Guard file.

सत्यापितप्रति //True Copy//

आदेशानुसार/BY ORDER,

(Senior Private Secretary)

आयकरअपीलीयअधिकरण, राँची/ ITAT, Ranchi