

**IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-RANCHI**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member  
and Shri Ratnesh Nandan Sahay, Accountant Member**

**I.T.A. No.257/Ran/2025**  
Assessment Year: 2017-18

**Urusi Rahman.....Appellant**  
88 New Rani Kodar, Line No.4,  
PO Kadma, Jamshedpur, Jharkhand- 831005.  
[PAN: AMXPR0867K]

vs.

**ITO, JSR.....Respondent**

**Appearances by:**

Shri Shrawan Kr. Jha, Adv., appeared on behalf of the appellant.  
Shri Sumit Dasgupta, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : December 11, 2025

Date of pronouncing the order : December 18, 2025

**ORDER**

**Per Sonjoy Sarma, Judicial Member:**

This appeal filed by the assessee is directed against the order of the NFAC, Delhi (hereinafter referred to as "Id. CIT(A)") dated 27.05.2025 passed under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act").

2. Brief facts of the case are that the assessee did not file any return of income for the assessment year 2017-18. Subsequently, the case was reopened under section 147 of the Income-tax Act, 1961 on the basis of information received by the Assessing Officer that the assessee had purchased an immovable property for a declared consideration of ₹10,00,000, whereas the value adopted for stamp duty purposes was ₹25,75,000. It was alleged that the provisions of section 56(2)(vii)(b) of the Act were applicable. Accordingly, notice under section 133(6) was issued calling upon the assessee to explain the reasons for not filing the return of income and to furnish details regarding the purchase of the property. However, there was no compliance by the assessee. Thereafter, notice under section 148 of the Act was issued after obtaining the requisite prior approval from the competent authority. During the course

of reassessment proceedings also, the assessee failed to respond to the statutory notices and did not appear before the Assessing Officer. Consequently, the assessment was completed ex parte. The Assessing Officer made an addition of ₹15,75,000 as income from other sources under section 56(2)(vii)(b) of the Act, being the difference between the stamp duty value and the declared purchase consideration. Further, an addition of ₹11,64,575 was made on account of unexplained investment, including registration expenses, under section 69 of the Act, as the assessee failed to explain the source of investment in the immovable property with supporting evidence.

3. Dissatisfied with the order of the AO assessee went in appeal where the learned CIT(A) sustained the additions made by the Assessing Officer.

4. Aggrieved, the assessee is in appeal before the Tribunal. The learned AR submitted that the assessment was completed without providing adequate opportunity of being heard and requested that one more opportunity be granted to the assessee to explain the issues on merits.

5. On the other hand, the learned DR supported the orders of the lower authorities.

6. We, after considering the rival submissions and perusing the material on record, we find that the assessment has been completed ex parte due to non-compliance by the assessee. In the interest of justice and fair play, we deem it appropriate to restore the matter to the file of the Assessing Officer with a direction to provide reasonable opportunity of being heard to the assessee and to adjudicate the issues afresh in accordance with law. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

***Kolkata, the 18<sup>th</sup> December, 2025.***

Sd/-  
**[Ratnesh Nandan Sahay]**  
**Accountant Member**

Sd/-  
**[Sonjoy Sarma]**  
**Judicial Member**

Dated: 18.12.2025.

RS

*Copy of the order forwarded to:*

1. Appellant
2. Respondent
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches