

**IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI**

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 36/Ran/2025

(Assessment Year-2013-14)

Sanjivini Sahu, W/o-Mr. Rajesh Sahu, Janki Kunj, Janki Cokes, Mahabir chowk, Upper Bazar, Ranchi-834001 (Jharkhand) <b>PAN No. AIOPS 4497 H</b>	Vs.	I.T.O., Ward-3(3), Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Vinay Goenka, A.R.
Department represented by	Shri R.C. Marndi, Sr.DR
Date of hearing	05/01/2026
Date of pronouncement	05/01/2026

**ORDER**

**PER: BENCH**

1. This is an appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. CIT(A), Ranchi/10828/2019-20 dated 24/10/2024 for the A.Y. 2013-14.
2. Shri Vinay Goenka, Id. A.R. is represented on behalf of the assessee and Shri R.C. Marndi, Id. Sr.DR represented on behalf of the revenue.
3. At the time of hearing, the Id. AR Shri Vinay Goenka, FCA submitted that he needs time as the papers in regard to appeal are with the assessee and he does not have any document. It was pointed out to the Id. AR that the order of the Id. CIT(A) is ex parte. It was then submitted by the Id. AR that this is a case where an earlier assessment order under Section 143(3) has been passed.

4. It was submitted by the Id. Sr. DR that no return had been filed originally and this is a case of reopening. The assessee had not disclosed any income in its returns. In the assessee's balance sheet, the assessee had shown assets of only ₹ 11.00 lacs while actually the assets were of nearly ₹ 54.00 lacs. It was a submission that the difference has been brought to tax by the Assessing Officer.
5. The Id. AR, then submitted that he needs one day time to prepare for arguments. The facts clearly shows that the assessee is attempting to derail the hearing process. A perusal of the assessment order in the present case clearly shows that Shri Vinay Goenka himself has appeared in the assessment proceedings. Now to turn down and say that he does not have the file or he does not know the facts is nothing but delay tactics. The facts clearly show that the number of opportunities had been given by the Id. CIT(A) before disposing the appeal. The assessee has sought adjournment on two occasions before the Id. CIT(A). Thus, it no more lies with the assessee to submit that the notices have not been served on the assessee. The appeal has been filed before the Tribunal on 13/02/2025. The Vakalatnama of Id. AR is also of 13/02/2025. It is after nearly 11 months his appeal has been brought up for hearing and still the Id. Authorised Representative submits that he does not have any paper, obviously this clearly shows the lack sided attitude of the assessee. This being so, as no reasonable cause has been shown for non-representation before the Id. CIT(A), the appeal filed by the assessee stands dismissed and the order of the Id. CIT(A) stands confirmed.

6. In the result, this appeal of the assessee is dismissed.

Order announced in open court on 05/01/2026.

Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Ranchi, Dated: 05/01/2026

*\*Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi