

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA No. 145, 146 & 147/Ran/2023
(Assessment Years: 2014-15 to 2016-17)

Sudisa Foundry Private Limited, B-26, 1st Industrial Phase, Adityapur-831013 (Jharkhand) PAN No. AAKCS 4756 N	Vs.	D.C.I.T., Central Circle, Jamshedpur.
Appellant/ Assessee		Respondent/ Revenue

ITA No. 150, 151 & 152/Ran/2023
(Assessment Years: 2014-15 to 2016-17)

Sudisa Enterprises Private Limited, C-20, 1st Phase, Industrial Area Adityapur-831013 (Jharkhand) PAN No. AALCS 8419 B	Vs.	D.C.I.T., Central Circle, Jamshedpur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Akshay Ringasia, 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. These are the appeals filed by the assessee against the separate orders of the Id. CIT(A), Patna-3, Patna dated 28/04/2023 and 27/04/2023 for the A.Y. 2014-15 to 2016-17 respectively. As all the issues in all these appeals relate to the common issues, therefore, they are being disposed off by this common order.
2. Shri Akshay Ringasia, Id. AR is represented on behalf of the assessee and Shri R.C. Marndi, Id. Sr. DR is represented on behalf of revenue.

3. It was submitted by the Id. AR that the Id. CIT(A) had posted the appeals on 26/04/2023 and only one chance was given to the assessee. It was a prayer that the assessee was unable to appear on the said date and consequently, the Id. CIT(A) has dismissed the appeal of the assessee. It was a prayer that the assessee may be granted another opportunity to appear before the Id. CIT(A). It was undertaken given by the Id. AR of the assessee that the assessee would bear the cost of Rs. 5,000/- per appeal.
4. In reply, the Id. Sr.DR did not raise any serious objections.
5. We have heard the rival submissions. As it is noticed that the Id. CIT(A) has granted only one opportunity to the assessee and the assessee has not been able to represent his appeals before the Id. CIT(A), in the interest of the justice, the issues in the present appeals are restored to the file of the Id. CIT(A) for readjudication after granting the assessee adequate opportunity of being heard. This is subject to the assessee paying a cost of Rs. 5,000/- per appeal deposited with Jharkhand Income Tax Bar Association to be paid within 60 days from the date of issue of this order.
6. In the result, all these appeals of the assesseees are partly allowed for statistical purposes.

Order pronounced in open court on 05th January, 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