

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA No. 78/Ran/2025

(Assessment Year-2018-19)

Jharkhand State Food and Civil Supplies Corporation Limited, 1st Floor, Near Haj House, Kadru, Ranchi-834001 (Jharkhand) PAN No. AACJ 5877 F	Vs.	DCIT/ACIT, Circle-1, Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
Department represented by	Shri Rajib Jain, CIT-DR
Date of hearing	06/01/2026
Date of pronouncement	06/01/2026

ORDER

PER: BENCH

1. This is an appeal filed by the assessee Jharkhand State Food and Civil Supplies Corporation Limited against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. NFAC/2017-18/10233190 dated 30/01/2025 for the A.Y. 2018-19.
2. None represented on behalf of the assessee and Shri Rajib Jain, Id. CIT-DR represented on behalf of the revenue.
3. It was submitted by the Id. CIT-Departmental Representative that this is a case of absolute non-representation before the Assessing Officer and the Id. CIT(A). It was a submission that the assessee has not provided any evidence or documentary evidences before the Assessing Officer or the Id. CIT(A). It was a submission that there are quite a few PSUs who do not comply with any of the statutory notices. It was a submission that on account of the non-cooperation

and non-submission of documents, the assessment has been done and the assessment order has also been upheld by the Id. CIT(A). It was a submission that the appeal of the assessee is liable to be dismissed in so far as even before the Tribunal, the assessee has not sent any representative nor made any submission. It was a submission that at this point, it was told to the Id. CIT-DR that in the interest of justice, it is felt that the issues are to be restored to the file of Assessing Officer for readjudication. It was then submitted by the Id. CIT-Departmental Representative that if the issues are being restored to the file of the Assessing Officer then exemplary cost must be levied.

4. We have considered the submissions. A perusal of the assessment order clearly shows that the Assessing Officer has in page 2 para 2 brought out the number of opportunities given to the assessee. In page 5, the Assessing Officer records that two line reply given by the assessee. Even a show cause notice has been issued to the assessee, still there has been not much change in the submissions. A perusal of the order of the Id. CIT(A) shows that opportunities were given but no evidences were produced before the Id. CIT(A) also. The Id. CIT(A) categorically records in his order that no documentary evidences whatsoever were produced. This being so, in the interest of justice and so as to grant the assessee another opportunity to provide the details as called for by the Assessing Officer, the issues in this appeal are restored to the file of Assessing Officer for readjudication after granting the assessee adequate opportunity of being heard. Considering the submissions of the Id. CIT-Departmental Representative, a cost of ₹ 50,000/- is levied on the assessee,

the same is to be paid to Jharkhand State Legal Services Authority, Ranchi (JHALSA) within 60 days from the date of this order. Liberty is granted to the assessee to recover the said cost from the employee responsible for the failure to comply with the notices. Should the assessee not pay the cost within the prescribed time to the prescribed authority, then the order of the Id. CIT(A) shall stand confirmed.

5. In the result, this appeal of the assessee is partly allowed for statistical purposes.

Order announced in open court on 06/01/2026.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 06/01/2026

**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi