

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA No. 55/Ran/2025

(Assessment Year-2020-21)

Ujjwal K Chowdhury, Flat No. 203/C, 2nd Floor, Sidhi Vinayak residency, K.G. Ashram, B.O. Dharampur, Dhanbad-828109 (Jharkhand) PAN No. AHSPC 9986 C	Vs.	I.T.O., Ward 2(1), Dhanbad.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
Department represented by	Shri R.C. Marndi, Sr.DR
Date of hearing	07/01/2026
Date of pronouncement	07/01/2026

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. NFAC/2019-20/10182982 dated 16/01/2025 for the A.Y. 2020-21.
2. None represented on behalf of the assessee and Shri R.C. Marndi, Id. Sr.DR represented on behalf of the revenue.
3. In the grounds raised, the assessee has claimed that the evidences filed before the Id. CIT(A) have not been considered in the proper perspective. A perusal of the order of the Id. CIT(A) shows that the written submissions have been filed and certain evidences have been produced before the Id. CIT(A). In para 5.16 of the order of the Id. CIT(A), it is noticed that the Id. CIT(A) has given a finding that the details have not been produced before the

Assessing Officer and in para 5.17, the finding of the Id. CIT(A) is that the assessee has not produced documentary evidences to substantiate his claim. Even the Id. CIT(A) records in para 5.7 of his order that the assessee has not cooperated in the assessment proceedings. This being so, it was put to the Id. Sr.DR that in the interest of justice, the issues in the appeal should be restored to the file of Assessing Officer for readjudication and to grant the assessee adequate opportunity to produce the evidences and proofs before the Assessing Officer. To this, the Id. Sr.DR did not raise any serious objections.

4. Considering the submissions of the Id. Sr.DR and also the order of the Id. CIT(A), we are of the view that in the interest of justice, the assessee should be granted one more opportunity to substantiate his case and produce the evidences before the Assessing Officer. Consequently, the issues in this appeal are restored to the file of the Assessing Officer for readjudication after granting the assessee adequate opportunity of being heard.
5. In the result, this appeal of the assessee is partly allowed for statistical purposes.

Order announced in open court on 07/01/2026.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 07/01/2026

**Ranjan*

Copy to:

1. Assessee
2. Revenue

3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi