

आयकर अपीलीय अधिकरण, राँची न्यायपीठ, राँची

**IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI
BEFORE SHRI GEORGE MATHAN, JM & SHRI RATNESH NANDAN SAHAY, AM**

आयकर अपील सं./ITA No.102/RAN/2025

(निर्धारण वर्ष / Assessment Year :NA)

Paras Nath Digambar Jain Uchch Vidyalaya, Station Road, Ishri Bazar, Giridih Jharkhand-835107	Vs.	CIT (Exemption) Patna
स्थायी लेखा सं./PAN No. : AAEAP 2333 E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri Devesh Poddar, Advocate
राजस्व की ओर से /Revenue by	:	Shri Rajib Ranjan, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	06/01/2026
घोषणा की तारीख/ Date of Pronouncement	:	06/01/2026

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order passed by the Id.CIT(E), Patna, dated 07.03.2023.

2. It was submitted by the Id AR that the assessee could not able to produce the documents before the Id. CIT(E). It was, thus, prayer that the issues may be restored to the file of Id. CIT(E) to decide the issue afresh so that the assessee could be able to provide all the relevant documents to substantiate his claim and shall cooperate in the set aside proceedings.

3. In reply, Id CIT-DR submitted that proper opportunities were allowed and the assessee could not produce the documents as required by the Id. CIT(E).

4. We have considered the rival submissions. A perusal of the facts of the present case and the order of the Id. CIT(E) clearly shows that the assessee had not furnished the details before the Id. CIT(E). This being so,

in the interest of justice, the issues in this appeal are restored to the file of the Id. CIT(E) for readjudication afresh after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 06/01/2026.

Sd/-

(RATNESH NANDAN SAHAY)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 06/01/2026

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi