

**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.132/RAN/2025**

**(निर्धारण वर्ष / Assessment Year :2009-2010)**

<b>Santosh Kumar Chourasia,</b> Post Office Road, Katras Bazar, Dhanbad-828113	Vs.	DCIT, Circle-2, Dhanbad
स्थायी लेखा सं./PAN No. : <b>AAGFS 1012 A</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Devesh Poddar, Advocate
राजस्व की ओर से /Revenue by	:	Shri Ram Chandra Marndi, Sr.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(A), National Faceless Appeal Centre (NFAC), Delhi, dated 25.02.2025 for the assessment year 2009-2010.

2. It was submitted by the Id AR that the assessee could not able to produce the documents before the authorities below. It was, thus, prayer that the issues may be restored to the file of Id. CIT(A) 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 Sr. DR submitted that proper opportunities were allowed and the assessee could not produce the documents as required by both the authorities below. It was submitted that the orders passed by both the authorities below deserve to be upheld.

4. We have considered the rival submissions. A perusal of the facts of the present case and the orders of the lower authorities clearly shows that the assessee had not produced required details as called for by the Id. CIT(A). This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id. CIT(A) for readjudication afresh after granting the assessee adequate opportunity of being heard. The assessee is also directed to cooperate with the Id. CIT(A) in the readjudication proceedings, positively.

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 अग्रहित/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