

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA No. 86/Ran/2025

(Assessment Year-2018-19)

Laxman Yadav, C/o-Modern Steels Ltd., G.T. Road, Mandi, Gobindgarh, Fatehgarh Sahib-147203, Punjab. PAN No. AANPY 5111 H	Vs.	I.T.O., Ward 2(1), Jamshedpur.
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/2017-18/10236082 dated 08/02/2025 for the A.Y. 2018-19.
2. None represented on behalf of the assessee and Shri R.C. Marndi, Sr.DR appeared for the revenue.
3. The Id. Sr. Departmental Representative submitted that the Id. CIT(A) provided sufficient opportunities to the assessee, the assessee did not appear before the Id. CIT(A) and not furnished relevant details. He strongly supported the order passed by the Id. CIT(A).
4. We have considered the facts and we have also perused the orders of the lower authorities. A perusal of the order of the Id. CIT(A) in the impugned case shows that the Id. CIT(A) has recorded in his order that multiple opportunities

had been given to the assessee right from 22/03/2024 to 23/01/2025 and the assessee has not chosen to comply with the notices issued to the assessee. As it is noticed that the assessee has not responded to the notices, the Id. CIT(A) has confirmed the order of the Assessing Officer in absence of any evidences produced. Considering the facts of the case, we are of the view that the assessee must be granted another opportunity to represent his case before the Id. CIT(A). In the circumstances, we restore the issues in the appeal back to the file of Id. CIT(A) for readjudication after granting the assessee adequate opportunity of being heard. The assessee is also directed to cooperate in the set aside proceedings before the Id. CIT(A). The assessee is also directed to furnish all the documents with its possession before the Id. CIT(A) to substantiate his claim. It is also directed that the assessee should not seek adjournment without there being a justified reason.

5. In the result, appeal of the assessee stands 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