

IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-RANCHI
VIRTUAL HEARING AT KOLKATA

**Before Shri Sonjoy Sarma, Judicial Member
and Shri Ratnesh Nandan Sahay, Accountant Member**

I.T.A. No.50/Ran/2025
Assessment Year: 2016-17

Jagdish Kumar Mahto.....Appellant
Mukhiya House, Kanke Road Ranchi,
Konge, Kanke Road, S.O Jharkhand-834008.
[PAN: ACNPM5004H]

vs.

DCIT/ACIT, Circle-1, Ranchi.....Respondent

Appearances by:

None appeared on behalf of the appellant.

Shri Kanhaiya Lal Kanak, DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 12, 2026

Date of pronouncing the order : January 14, 2026

ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal filed by the assessee is directed against the order of the NFAC, Delhi (hereinafter referred to as "CIT(A)") dated 25.1.2025 passed under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act").

2. Brief facts of the case are that the assessee is an Individual and filed Income Tax Return for A.Y. 2016-2017 declaring total income of Rs.10,06,440/-. During the assessment proceedings, the assessing officer had reasons to believe that the assessee had capital gains of Rs. 5,40,00,000/- Subsequently, A notice u/s 148 of the Income Tax act, 1961 dated 23.03.2021 was issued along with various other notices. The assessee failed to give a satisfactory reply and provide any required details. Hence, the Assessing Officer completed the assessment and

passed order u/s. 147/147B of the Income-tax Act assessing total Income at Rs. 5,50,06,440/-.

3. Aggrieved by the assessment order, the assessee preferred an appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee on the ground that the assessee failed to respond during the appellate proceedings.

4. The assessee has now preferred an appeal before the Tribunal. However, despite issuance of notices, none appeared on behalf of the assessee at the time of hearing. We, therefore, in the interest of justice and fair play, cannot be kept pending the appeal indefinitely and was heard *ex parte* with the assistance of the Ld. DR who supported the orders of the lower authorities.

5. We have heard the submissions of the learned Departmental Representative and perused the material available on record. From the record, it is evident that the assessee failed to furnish supporting documents in support of the claim of the assessee. However, considering the overall facts and circumstances of the case, and in the interest of justice and fair play, we are of the considered opinion that the assessee should be granted one more opportunity to substantiate its claims with supporting evidence. Accordingly, the entire matter is restored to the file of the CIT(A) with a direction to examine the issues afresh on merits, after affording a reasonable opportunity of being heard to the assessee. The assessee is also directed to cooperate fully and furnish all necessary supporting documents. In case of failure to comply with the notices issued by the CIT(A), the appellate authority shall be at liberty to pass an order in accordance with law on the basis of material available on record.

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

Kolkata, the 14th January, 2026.

Sd/-
[Ratnesh Nandan Sahay]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 14.01.2026.

RS

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches