

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.443/Ran/2024

Assessment Year: 2015-16

Binod Choudhary.....Appellant

Maa Santana Complex, Thana Chowk,

Ramgarh, Jharkhand- 828122.

[PAN: AXDPC5704B]

vs.

ITO, Ward-2(3), Ramgarh.....Respondent

Appearances by:

Shri Akshay Ringasia, AR, appeared on behalf of the appellant.

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

Date of concluding the hearing : January 16, 2026

Date of pronouncing the order : January 21, 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 24.09.2024 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 a non-filer of income-tax return. In the case of the assessee, information was received from the Annual Information Report (AIR)/AL, on the basis of which the Assessing Officer initiated proceedings under the Income-tax Act. Accordingly, notice under section 148 of the Act, followed by proceedings under section 148A(b), was issued to the assessee. It was the contention of the assessee that since the taxable income was below the prescribed threshold, no return of income was filed for Assessment Year 2015-16. However, it was noticed by the Assessing Officer that the

assessee's bank account reflected transactions running into crores of rupees, allegedly arising from sale of immovable property, whereas the expenses incurred were stated to be more than the declared sale consideration. The assessee failed to furnish any supporting evidence to substantiate the nature and source of such transactions. Consequently, the Assessing Officer made an addition of ₹4,10,01,024/- in the hands of the assessee.

3. Aggrieved, the assessee preferred an appeal before the learned CIT(A). However, the said appeal was dismissed solely on the ground of delay in filing, without adjudicating the multiple grounds raised by the assessee on merits, and the order of the Assessing Officer was sustained on this technical ground alone.

4. Before the Tribunal, the assessee submitted that the CIT(A) dismissed the appeal without properly considering the submissions and merit of the case. It was contended that issues raised in the appeal were never adjudicated. Therefore the appellate order was passed in violation of the principles of natural justice.

5. Upon consideration of the matter, we find that the appeal of the assessee was dismissed only on account of delay, without any examination of the merits of the case. In our considered view, the interests of justice and fairness demand that the learned CIT(A) should examine the issues involved and adjudicate the matter on merits after providing reasonable opportunity of being heard to the assessee. Accordingly, the matter deserves to be restored to the file of the learned CIT(A) for fresh adjudication in accordance with law.

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

Kolkata, the 21st January, 2026.

Sd/-
[Ratnesh Nandan Sahay]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 21.01.2026.

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