

आयकर अपीलीय अधिकरण न्यायपीठ “एक-सदस्य” मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH “SMC”, RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.34/RPR/2026

निर्धारण वर्ष / Assessment Year : 2017-18

Manish Khandelwal
Chitrakot Road, Jagdalpur,
(C.G.)-494 001
PAN: AEYPK2017F

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-Jagdalpur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : None
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 10.02.2026

घोषणा की तारीख / Date of Pronouncement : 10.02.2026

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM**

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, dated 22.12.2025 for the assessment year 2017-18 as per the grounds of appeal on record.

2. That as evident from Para 3.2 of the order of the Ld. CIT(Appeals)/NFAC that in spite of several opportunities being provided to the assessee failed to produce books of account before the A.O and the assessment order was therefore completed u/s. 144 of the Income Tax Act, 1961 (for short 'the Act'). That the A.O was correct in estimating the profit @ 8% u/s. 44AD of the Act.

3. That when the matter came up for hearing, none appeared for the assessee nor any adjournment petition has been filed. Considering the aforesaid para i.e. 3.2 of the Ld. CIT(Appeal)/NFAC's order that the adjudication regarding the estimation of profit @ 8% remained substantively incomplete due to non-compliance by the assessee before the A.O and for non-furnishing of the books of account and therefore, it would be fit and proper in the interest of substantive justice to provide final opportunity to the assessee enabling him to furnish books of account and other details before the A.O and after careful consideration of these

documents the A.O shall pass necessary order as per law. Needless to mention, principles of natural justice always to be complied with. I order accordingly.

4. As per the above terms grounds of appeal of the assessee are allowed for statistical purposes.

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

Order pronounced in open court on 10th day of February, 2026.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 10th February, 2026.

SB, Sr. PS

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur