

**IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI**

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

ITA No. 363/Ran/2025

(Assessment Year-2017-18)

(Virtual Hearing)

Pinky Devi, Bargawan, Patra Toli, Namkum, Ranchi- 834010 (Jharkhand) <b>PAN No. BDLPD 8332 H</b>	Vs.	I.T.O., Ward-2(4), Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri P.S. Paul, A.R.
Department represented by	Shri Kailash Gautam, Sr.DR
Date of hearing	28/01/2026
Date of pronouncement	20/02/2026

**ORDER**

**PER: BENCH**

1. This appeal by the assessee is directed against the order of the National Faceless Appeal Centre (NFAC), Delhi/learned Commissioner of Income Tax (Appeals), [in short, the Id. CIT(A)] dated 01/09/2025 for the Assessment Year (AY) 2017-18. The assessee has raised following grounds of appeal:

- "1. That the Assessment Order passed is illegal, arbitrary and has been made out of surmises and conjecture.
2. That the Ld. Assessing Officer is not justified in passing the assessment order under section 143(3) of the Income Tax Act, 1961 accepting the book results but making an addition of Rs. 25,47,000/- of an amount already accepted in the accepted books of accounts and Ld. Commissioner of Income Tax (Appeals) is not justified in upholding the same.
3. That the Ld. Assessing Officer is not justified in making an addition of Rs. 8,90,718/- and the Ld. Commissioner of Income Tax (Appeals) is not justified in upholding the same.
4. That the Ld. Assessing Officer is not justified in invoking section 115BBE of the Income Tax Act, 1961 while making the additions and the Ld Commissioner of Income Tax (Appeals) is not justified in upholding the same.

5. *The Ld. Assessing Officer is not justified in ignoring the sales tax return and books stock before making the addition of the amount deposited during demonetization.*
6. *The Ld. Assessing Officer is not justified in ignoring the cash withdrawals and cash sales duly accepted by Sales tax Department and the Ld Commissioner of Income Tax (Appeals) is not justified in upholding the same.*
7. *The Ld. Assessing Officer is not justified in not following the rule of consistency and the Ld Commissioner of Income Tax (Appeals) is not justified in upholding the same.*
8. *That the other and further Grounds shall be urged at the time of hearing."*

2. Brief facts of the case the assessee is an individual, derives income from retail business of cement and rods, in the name and style of M/s Sneha Trading. No compliance was made by the assessee before the Assessing Officer despite several notices were issued to the assessee.. Finding no other alternative, the Assessing Officer completed the assessment under Section 143(3) of the Act on 03/12/2019 by making various additions.
3. Aggrieved by the order of the Assessing Officer, the assessee filed appeal before the Id. CIT(A), who vide the impugned order, dismissed the appeal of the assessee by upholding the order of the Assessing Officer.
4. Aggrieved by the order of the Id. CIT(A), the assessee has filed the present appeal before this Tribunal.
5. At the outset of hearing, the learned Authorised Representative (Id. AR) of the assessee submits that that the Assessing Officer as well as the Id. CIT(A) have not given fair and reasonable opportunity of hearing to the assessee. The Id. AR of the assessee submits that the assessee has good case on merit and is likely to succeed if one more opportunity is provided. The Id. AR of the assessee prayed that the matter may be restored to the file of Assessing

Officer for deciding the issue afresh on merit after providing reasonable opportunity of being heard.

6. On the other hand, the learned Senior Departmental Representative (Id. Sr.DR) for the revenue supported the orders of the revenue authorities. Ld. Sr.DR for the revenue submits that the revenue authorities have provided more than sufficient opportunities to the assessee to comply with the notices but assessee failed to avail such opportunities. Thus, the assessee does not deserve any leniency and additions made by the Assessing Officer may be upheld.
7. We have carefully considered the rival submissions. We find that though the Assessing Officer completed the assessment under Section 143(3) of the Act, the fact remains that no one appeared to represent the case of the assessee before the Assessing Officer and the Assessing Officer made various additions on the basis of material available on record. On appeal before the Id. CIT(A), who vide the impugned order, upheld the action of the Assessing Officer.
8. Now before us, the Id. AR of the assessee submitted that no fair and reasonable opportunities of hearing were provided to the assessee. The Id. AR of the assessee submitted that one more opportunity should be provided to assessee to decide the matter on merit before the Assessing Officer and prayed to restore the matter back to the file of Assessing Officer for fresh adjudication. Considering the facts and circumstances of the case and keeping in view the principles of natural justice, the matter is restored to the file of Assessing Officer for readjudication in accordance with law. Needless to direct that before passing the order, the Assessing Officer shall grant

reasonable opportunity of being heard to the assessee. The assessee is also directed to avail this opportunity and not to cause further delay and seek adjournment without any valid reasons and to furnish all the details and evidences to justify various grounds of appeal raised by her. In the result, the grounds of appeal raised by the assessee are allowed for statistical purposes.

9. In the result, this appeal of the assessee is allowed for statistical purposes only.

Order pronounced in open court on 20th February, 2026

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER

Ranchi, Dated: 20/02/2026

*\*Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi