

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

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

ITA No. 127/Ran/2025

(Assessment Year-2016-17)

Rishi Ajat Shatru Nath Sahdeo, S/o-R.B. Bhushan, ganga Motor compound, Hehal, Near Universal Honda Show Room, Hehal Tangratoli, Ranchi-834001 (Jharkhand) <b>PAN No. ADAPS 5063 N</b>	Vs.	I.T.O., Ward-2(5), Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
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 is an appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. CIT(A), Ranchi/10311/2018-19 dated 21/02/2025 for the A.Y. 2016-17. The assessee has raised following grounds of appeal:

- "1. For that the learned CIT(A) failed to adjudicate on the issue of selection of case for limited scrutiny while set a siding and remanding the matter to A.O. (4572511).
2. For that non adjudication of the ground of limited scrutiny by the learned CIT(A), though the issue has been discussed a serial No. 6 of page No. 12 of the assessment order is against the law and unjustified.
3. For that the case was selected for limited scrutiny to verify increase in share capital, without proper verification and application of mind.
4. For that other grounds shall be urged at the time of hearing."

2. No one represented on behalf of the assessee but the revenue was represented by the Id. Sr.DR Shri Kailash Gautam.

3. It was submitted by the Id. Sr.DR that it appears from the impugned assessment order and the order of the Id. CIT(A) that the Id. CIT(A) has restored the matter back to the file of Assessing Officer on the ground that the assessee neither appeared before the Assessing Officer nor submitted any documentary evidence before him to explain its income for the purpose of framing assessment. The assessee has challenged the order of the Id. CIT(A) before this Tribunal on the ground that the assessee had submitted all the details before the Id. CIT(A) and he could have decided the appeal on the basis of the evidence filed before him. However, the Id. CIT(A) preferred to restore the matter back to the file of Assessing Officer for fresh assessment with direction to the assessee to produce all the relevant details and evidence before the Assessing Officer to substantiate his come. The Id. Sr. DR submitted that except appearing before the Assessing Officer, the assessee preferred this appeal before this Tribunal. It was a submission that at this point, it was told to the Id. Sr.DR that in the interest of justice, it is felt that the issues are to be restored to the file of Assessing Officer for readjudication. It was then submitted by the Id. Sr.DR that if the issues are being restored to the file of the Assessing Officer then exemplary cost must be levied.
4. We have considered the submissions. We find from perusal of the impugned order that the Id. CIT(A) has remanded the matter back to the file of Assessing Officer for passing of assessment order afresh but the assessee except to move before the Assessing Officer, filed appeal before this Tribunal and made prayer to restore the matter back to the file of Assessing Officer. Considering the facts

and circumstances of the case, we deem it proper to restore the matter back to the Assessing Officer for fresh adjudication subject to cost of Rs.5,000/- to be paid by the assessee to the Jharkhand Income Tax Bar Association within 60 days from the date of issue of this order. The assessee is also directed to cooperate in the set aside proceedings before the Assessing Officer. The assessee is also directed to furnish all the documents with its possession before the Assessing Officer to substantiate its claim. It is also directed that the assessee should not seek adjournment without there being a justified reason.

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

Order announced in open court on 20/02/2026.

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