

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

I.T.A. No. 347/Ran/2025
(Assessment Year-2016-17)
(Virtual Hearing)

Manju Kumari, L/H-Avinash Kumar, C/o-Lal Babu Mahto, Maganpur, Gola, Ramgarh-829110 (Jharkhand) PAN No. BDKPK 6060 N	Vs.	I.T.O., Ward-2(3), Ramgarh.
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 appeal by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals), [in short, the Id. CIT(A)] dated 17/12/2024 for the Assessment Year (AY) 2016-17 as per the grounds of appeal on record.
2. We found from perusal of the record that there is a delay of 228 days in filing this appeal before this Tribunal, for which a petition for condonation of delay was filed by the assessee mentioning the fact that the delay was caused due to unaware about any such order passed or the pendency of the appellate proceedings. It is only when sometime in June, 2025, the office of the JAO has contacted the assessee for recovery of the demand alongwith interest then he came to know about the impugned order then he gathered all the

relevant documents and filed the present appeal. The delay was not intentional and deliberate and beyond the control of the assessee and prayed that the delay may be condoned. The Id. Sr.DR did not raise any serious objections. Therefore, considering the contents made in the condonation petition, we condone the delay in filing the appeal before this Tribunal.

3. On merit of the case, no one has appeared on behalf of the assessee but the assessee filed a paper book and stated that the Assessing Officer passed the assessment order ex parte without giving fair and reasonable opportunity of hearing to the assessee. The assessee stated that the Assessing Officer made various additions without giving fair and reasonable opportunity of hearing to the assessee. The assessee stated that the assessment was completed on 28/03/2022 under Section 147 r.w.s. 144 r.w.s. 144B of the Act. The Id. CIT(A) confirmed the addition made by the Assessing Officer. The assessee stated that the assessee has good case on merit and is likely to succeed if one more opportunity is provided and prayed to restore the matter back to the file of Assessing Officer for readjudication on merit.
4. On the other hand, the learned Senior Departmental Representative (Id. Sr.DR) supported the orders of the revenue authorities.
5. We have considered the submissions. Before us, the assessee stated that no fair and reasonable opportunities of hearing were provided to the assessee before the Assessing Officer. One more opportunity should be provided to assessee and to decide the matter on merit. 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 considering the

fact that assessment was completed under section 144 of the Act, to pass fresh assessment order 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.

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

Order announced 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