

**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK  
'SMC' BENCH, CUTTACK**

**BEFORE SHRI N.S SAINI, ACCOUNTANT MEMBER**

**ITA Nos. 89/CTK/2017**  
Assessment Year : 2006-07

Jagar Singh, Flat No.101, Bamra Manor, Plot No.109, Surya Nagar, Bhubaneswar.	Vs.	ITO, Ward 1(3), Bhubaneswar.
PAN/GIR No. AANPR 5540 H		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Aruna Kumar Verma, AR  
Revenue by : Shri B.N.Dash, DR

**Date of Hearing : 31 /05/ 2017**

**Date of Pronouncement : 31/05/ 2017**

**ORDER**

This is an appeal filed by the assessee against the orders of CIT(A)-  
2, Bhubaneswar, dated 28.11.2016, for the assessment year 2006-07.

2. In this appeal, the assessee has raised the following grounds of  
appeal:

'1. The notice dated 7.11.2016 fixing the hearing on 21.11.2016 was  
not served on the assessee as he was out of station.

2. Under the circumstances, reasonable opportunity has not been  
given to the assessee before dismissing the grounds of appeal."

3. At the outset, Id A.R. of the assessee submitted that the assessee failed to put in appearance before the CIT(A) on the dates of hearing fixed on 2.9.2015, 16.10.2015, 12.9.2016, 14.9.2016 and 21.11.2016, therefore, the CIT(A) dismissed the appeal of the assessee. Hence, he prayed that one more opportunity should be granted to the assessee to present its case before the CIT(A). He submitted that the assessee has a good case and the assessee failed to put in appearance before the CIT(A) on account of illness of the assessee. He submitted that he undertakes before this Bench to appear before the CIT(A) as and when called upon to do so.

5. Ld D.R. opposed the submission of Id A.R. of the assessee

6. I find that the assessee could not appear on the dates fixed for hearing by the CIT(A) and hence, the CIT(A) disposed of the appeal against the assessee. The explanation of the assessee is that on account of illness, the assessee was unable to appear on the dates fixed for hearing by the CIT(A). In this background of the case, I am of the considered view that no loss will be caused to the revenue if the matter is set aside to the CIT(A) for adjudicating the same afresh after allowing reasonable and proper opportunity of hearing to the assessee. The assessee is directed to appear suo-moto before the CIT(A) for fixing the date of hearing. He is further directed to file all documents and evidences on which it wishes to rely upon before the CIT(A) so that the appeal can be disposed of expeditiously. The CIT(A) is also directed to dispose of the appeal at the earliest possible time.

With these directions, the appeal of the assessee is remitted to the file of the CIT(A).

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 31/05/2017 in the presence of parties.

(N.S Saini)  
**ACCOUNTANT MEMBER**

Cuttack; Dated 31 /05/2017  
B.K.Parida, SPS

**Copy of the Order forwarded to :**

1. The appellant: . Jagar Singh, Flat No.101, Bamra Manor, Plot No.109, Surya Nagar, Bhubaneswar
2. The Respondent. ITO, Ward 1(3), Bhubaneswar
3. The CIT(A)-2, Bhubaneswar
4. Pr.CIT-2 Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

BY ORDER,

SR.PRIVATE SECRETARY  
**ITAT, Cuttack**