

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
BEFORE SHRI N.S.SAINI, AM & SHRI PAVAN KUMAR GADALE, JM

आयकर अपील सं./ITA No.78/CTK/2016

(निर्धारण वर्ष / Assessment Year :2008-2009)

M/s Dushasan Sahoo, Station Road, Barbil, Keonjhar-758035	Vs.	DCIT, Sambalpur	Circle-1(1),
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAFD 9910 F			
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)	

निर्धारिती की ओर से /Assessee by : None
राजस्व की ओर से /Revenue by : Shri D.K.Pradhan, DR
सुनवाई की तारीख / Date of Hearing : 27/12/2017
घोषणा की तारीख/Date of Pronouncement 28/12/2017

आदेश / O R D E R

Per Shri N.S.Saini, AM:

The assessee has filed an appeal against the order of CIT(A), Cuttack, dated 30.11.2015 for the assessment year 2008-2009.

2. In ground Nos. 3&4 of the appeal the grievance of the assessee that the CIT(A) was not justified in dismissing the appeal of the assessee without considering the ground submitted before him and, therefore, the order of CIT(A) was liable to be set aside.

3. We have perused the orders of CIT(A). We find that the CIT(A) has observed that he had fixed the appeal for hearing on 17.06.2015, 14.07.2015, 28.10.2015, 13.11.2015 & 27.11.2015 and none of the date the assessee put in an appearance before him or submitted any written arguments in support of his grounds of appeal and, therefore, he confirmed the order of the CIT(A).

4. We find that in the order of CIT(A) though the CIT(A) has mentioned the dates for hearing of the appeal but he has not stated whether the notice of hearing issued by him to the assessee was served on the assessee. In our considered view without bringing any such material on record, the CIT(A) was not justified in dismissing the appeal of the assessee on the ground that the assessee failed to put in an appearance before him. We, therefore, set aside the order of the CIT(A) and remand the matter back to his file for adjudication of the appeal of the assessee afresh after allowing reasonable and proper opportunity of hearing to the assessee.

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

Order pronounced in the open court on this 28/12/2017.

Sd/-
(PAVAN KUMAR GADALE)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(N. S. SAINI)

लेखा सदस्य / ACCOUNTANT MEMBER

कटक Cuttack; दिनांक Dated 28/12/2017

प्र.कु.मि/PKM, Senior Private Secretary

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

1. अपीलार्थी / The Appellant-
M/s Dushasan Sahoo,
Station Road, Barbil,
Keonjhar-758035
2. प्रत्यर्थी / The Respondent-
DCIT, Circle-1(1), Sambalpur
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

**(Senior Private
Secretary)**

आयकर अपीलीय अधिकरण, कटक / ITAT, Cuttack