



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

**BEFORE S/SHRI N.S SAINI, ACCOUNTANT MEMBER  
AND PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No.232/CTK/2017**  
Assessment Year : 2012-2013

M/s. Khandelwal Steel & Pipes, 614, Bomikhal, Cuttack Puri Road, Bhubaneswar.	Vs.	DCIT, Circle 4(1), Bhubaneswar.
PAN/GIR No.AAGFK 7718 R		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : None  
Revenue by : Shri D.K.Pradhan, DR

**Date of Hearing : 30 /01/ 2018**  
**Date of Pronouncement : 31 /01/ 2018**

**ORDER**

**Per Pavan Kumar Gadale, JM**

This is an appeal filed by the assessee against the order of the CIT(A)- 2, Bhubaneswar dated 16.2.2017 for the assessment year 2012-2013.

2. The assessee has raised following grounds of appeal:

"1. For that the Learned Assessing Officer is wholly unjustified & wrong in adding a sum of Rs.4,78,213.00 on the alleged ground that no TDS has been deducted on interest paid to the unsecured loan creditors above Rs. 5,000/-, in as much as, the same is allowable under the provisions of the IT. Act when declaration Form 15-G / 15-H, as the case may be, is submitted / produced before the Learned Assessing Officer or the Appellate Authority in the particular circumstances of the case.



4. We have heard Id D.R., perused the orders of lower authorities and materials available on record. Prima facie, on perusal of the order of the CIT(A), we find that the findings given by the CIT(A) in disposing the appeal of the assessee are not a speaking and reasoned. The contention of Id D.R is that the appeal be dismissed. We also find that the CIT(A) has allowed part relief to the assessee and for further relief, the assessee has filed appeal before the Tribunal. The non-speaking order by the CIT(A) is vitiated due violation of the rules of natural justice. The requirement of recording of reasons introduces clarity, checks the irrelevant considerations and minimises arbitrariness in the decision-making process. Considering the above facts in entirety, we feel that in the interest of justice, this matter should go back to the file of the CIT(A) for fresh decision by passing a speaking and reasoned order. Hence, we restore the appeal to the file of CIT (A). While adjudicating the matter afresh, the CIT(A) will deal with all the contentions of the assessee by way of a speaking order in accordance with law. With these directions, the matter is remitted to the file of the CIT(A) to pass a speaking and well reasoned order after providing adequate opportunity of being heard to both the parties. The assessee is directed to file all the details and documents before the CIT(A) on which it wishes to rely upon as and when called upon to do so.