



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

**BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER**

**ITA No.92/CTK/2019**  
Assessment Year : 2013-14

Shri Sailesh Karmakar, Prop. Traders India, Main Road, Barbil, Keonjhar.	Vs.	ITO, Keonjhar, Ward, Keonjhar
PAN/GIR No.AMVPK 5471 E		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri S.K.Sarangi, AR  
Revenue by : Shri Subhendu Dutta, DR

**Date of Hearing : 03/04/ 2019**  
**Date of Pronouncement : 03/04/ 2019**

**ORDER**

This is an appeal filed by the assessee against the order of the Commissioner of Income Tax(Appeals), Cuttack dated 25.1.2019 for the assessment year 2013-14.

2. The short issue involved in this appeal is that the Commissioner of Income Tax(Appeals), Cuttack was not justified in in dismissing the appeal of the assessee exparte without providing proper opportunity of hearing to the assessee and consequently confirming the addition of Rs.6,72,000/-.

3. At the outset, Id A.R. of the assessee submitted that the appeal of the assessee was dismissed by the Id CIT(A) as the assessee failed to put in appearance on the dates fixed for hearing by issuing notices dated 27.9.2018, 26.10.2018, 27.11.2018 & 10.1.2018. He submitted that the intention of the assessee was not malafide and non-appearance was due to unavoidable circumstances of the assessee. He, therefore, prayed that in the interest of justice one more opportunity should be granted to the assessee to present its case before the Id CIT(A).

4. On the other hand, Id D.R. did not have any objection to restoring the appeal of the assessee back to the file of the Id CIT(A).

5. After considering the rival submissions and perusing the materials available on record, I find that Id CIT(A) has dismissed the appeal of the assessee exparte and confirmed the addition made by the AO without assigning any reason. Thus, the order of Id CIT(A) is a non-speaking order and, therefore, as prayed by Id counsel for the assessee, I consider it proper, in the interest of justice, that the matter be restored to the file of Id CIT(A) to decide the appeal after affording adequate opportunity to the assessee. I also observe that no harm will be caused to the revenue, if one more opportunity is granted to the assessee. I,



therefore, set aside the order of Id CIT(A) and remand the matter back to his file to adjudicate the appeal of the assessee afresh after allowing reasonable and proper opportunity of hearing to both the parties.

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

Order pronounced on 03/04/2019.

Sd/-

**(Chandra Mohan Garg)**  
**JUDICIALMEMBER**

Cuttack; Dated 03/04/2019  
B.K.Parida, SPS

**Copy of the Order forwarded to :**

1. The Appellant : Shri Sailesh Karmakar, Prop.  
Traders India, Main Road, Barbil, Keonjhar
2. The Respondent. ITO, Keonjhar, Ward,  
Keonjhar
3. The CIT(A), Cuttack
4. Pr.CIT- Cuttack
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Sr. Pvt. Secretary,  
ITAT, Cuttack