



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

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

**S.A. No.37/CTK/2018  
ITA No.285/CTK/2018  
Assessment Year: 2014-15**

M/s. Trimurti Travels, Aerodrome Gate, Bhubaneswar.	Vs.	ITO, Ward 2(4), Bhubaneswar
PAN/GIR No.AADFT 0279 K		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri N.Panda, AR  
Revenue by : Shri Subhendu Dutta, DR

**Date of Hearing : 01/05/ 2019  
Date of Pronouncement : 01/05/ 2019**

**ORDER**

This is an appeal filed by the assessee against the order of the Commissioner of Income Tax(Appeals)-1, Bhubaneswar dated 18.4.2018 for the assessment year 2014-15. The assessee has also filed stay petition for stay of demand raised by the department.

2. At the time of hearing, Id counsel for the assessee did not press stay petition, therefore, same is dismissed as not pressed.

3. Now, I take up the appeal of the assessee in ITA No.,285/CTK/2018.

4. In Ground Nos.1 to 3, the grievance of the assessee is that the CIT(A) has passed order exparte without affording reasonable opportunity of hearing to the assessee and for the sake natural justice, the order passed is liable to be quashed/set aside.

5. At the outset, Id counsel for the assessee has informed that proper opportunity of hearing was not granted and the appeal was decided exparte. He has submitted that if an opportunity of hearing be granted then there will be no such default in future.

6. After hearing the rival submissions and perusing the orders of lower authorities, I observe that the CIT(A) has fixed hearing on 17.1.18, 14.2.18, 21.2.18, 12.3.18 and 11.4.18 as is evident from the impugned order, however, the assessee failed to appear before the CIT(A), which resulted to exparte order. I also find that the assessment was framed u/s.144 of the Act for the non-compliance of the assessee.

7. Be that it may, now before me, it is vehemently pleaded by Id counsel for the assessee that if an opportunity be granted then the assessee shall fully co-operate and get the denovo assessment at an early date.

8. Considering the principle of natural justice, I consider it justifiable to give one more opportunity to this appellant. I direct the assessee and his representative to be present before the AO by 27.5.2019 with necessary evidence so that the fresh assessment can be framed at an early date. I also further direct the assessee to appear before the Assessing Officer suo-moto without waiting for any notice of hearing. However, the AO is at liberty to proceed with the matter as per law. I also consider it appropriate to restore the appeal with imposition of cost of Rs.3,000/- on the assessee for his conduct before the CIT(A) and the Assessing Officer, which should be deposited on or before 20.5. 2019. The assessee is further directed to file copy of the challan of deposit of cost before the Assessing Officer as an evidence in compliance of the order of this Tribunal as well as to file copy of the same to the Tribunal. With these directions, the appeal of the assessee is restored to the file of the Assessing Officer for fresh adjudication. As the matter is restored to the file of the AO to decide the assessment denovo, other grounds on merits are not adjudicated upon.



9. In the result, appeal filed by the assessee is allowed for statistical purposes and stay petition is dismissed.

Order pronounced on 01/05/2019.

Sd/-

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

Cuttack; Dated 01 /05/2019  
B.K.Parida, SPS

**Copy of the Order forwarded to :**

1. The Appellant : M/s. Trimurti Travels,  
Aerodrome Gate, Bhubaneswar  
Chandrashekharapur, Bhubaneswar.
2. The Respondent. ITO, Ward 2(4),  
Bhubaneswar
3. The CIT(A)-1, Bhubaneswar
4. Pr.CIT-1, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Sr. Pvt. Secretary,  
ITAT, Cuttack