

आयकर अपीलीय अधिकरण, "एस.एम.सी", न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, CUTTACK

श्री चन्द्र मोहन गर्ग, न्यायिक सदस्य के समक्ष ।

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER

आयकर अपील सं./ITA No.90/CTK/2019

(निर्धारण वर्ष / Assessment Year :2013-2014)

Sri Dinesh Kumar Saha, C/o-Sri T.Chandra Saha, At-Sriram Nagar, Ward No.04, Near National High School, Keonjhar-758035	Vs.	ITO, Keonjhar Ward, Keonjhar
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : BHWPS 7991 E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by : Shri S.K.Sarangji, AR
राजस्व की ओर से /Revenue by : Shri Subhendu Dutta, DR
सुनवाई की तारीख / Date of Hearing : **05/04/2019**
घोषणा की तारीख/Date of Pronouncement **05/04/2019**

आदेश / O R D E R

This is an appeal filed by the assessee against the order of CIT(A), Cuttack, dated 23.01.2019 passed in First Appeal No.0289/2015-16 for the assessment year 2013-2014.

2. Ld. AR, apart from the grounds of appeal raised by the assessee, submitted that both the authorities below have not provided proper opportunity of hearing to the assessee and prayed for one more opportunity to represent its case before the AO.

3. Ld. DR, on the other hand, objected to the submissions of the assessee and prayed that the assessee has not complied the hearing notice and again praying for opportunity without explaining the reasonable cause.

4. I have heard rival submissions and perused the materials available on record. I find that the Id. CIT(A) has observed that the assessee has

neither appeared before the CIT(A) nor filed any written submission in spite of several opportunities afforded to the assessee, accordingly the CIT(A) dismissed the appeal of the assessee. Keeping in view the above background of the case and considering the prayer of the assessee and in the interest of rendering substantial justice, I am of the considered view that no loss will be caused to the revenue if one more opportunity is allowed to the assessee to present its case before the CIT(A). Accordingly, appeal of the assessee is restored back to the file of CIT(A) to adjudicate the issue after providing proper opportunity of hearing to the assessee. The assessee is also directed to cooperate with the CIT(A) in disposal of the case. I order accordingly.

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

Order pronounced in the open court on this 05/04/2019.

Sd/-
(CHANDRA MOHAN GARG)
न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 05/04/2019

प्र.कु.मि/PKM, Sr.P.S.

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

1. अपीलार्थी / The Appellant- .
Sri Dinesh Kumar Saha,C/o-Sri T.Chandra Saha,At-Sriram Nagar, Ward No.04,Near National High School,Keonjhar-758035
2. प्रत्यर्थी / The Respondent-
ITO, Keonjhar Ward, Keonjhar
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