



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

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER

ITA No.155/CTK/2019

Assessment Year: 2009-2010

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|----------------------------------------------------------------------------------------------------------------------|-----|-------------------------------|
| Smt Kanak Lata Behera, W/O. Bhaskar Chandra Behera, Prop. Sri Balaji Traders, At:Bye Pass, Dist: Bhadrak | Vs. | ITO, Bhadrak Ward, Bhadrak |
| PAN/GIR No.AFIPB 7598 H | | |
| (Appellant) | .. | (Respondent) |

Assessee by : Shri P.K.Mishra, AR
Revenue by : Shri Subhendu Dutta, DR

Date of Hearing : 26/07/ 2019
Date of Pronouncement : 26/07/ 2019

ORDER

This appeal filed by the assessee is directed against separate orders of the Commissioner of Income Tax(Appeals)-, Cuttack dated 17.1.2019 for the assessment year 2009-2010 in the matter of penalty under section 271(1)(c)(iii)/274 of the Act.

2. Heard the rival parties. On perusal of the order of the CIT(A), I find that the CIT(A) stated that Id A.R. did not appear in response to notice and dismissed the appeal, inter alia, observing that the assessee has nothing to present against the order of the AO. He has also not discussed the issues on merits of the case.

3. Ld A.R. prayed that the appeal may be restored to the file of the CIT(A) for fresh adjudication of the issues in the appeal to which Id D.R. did not have any objection.

4. In view of above, I set aside the the order of the CIT(A) and restore the same to his files for fresh adjudication after giving due opportunity of being heard to both the parties. The assessee is also directed to co-operate with the CIT(A) in disposing the appeal at the earliest.

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

Order pronounced on 26/07/2019.

Sd/-

(Chandra Mohan Garg)
JUDICIALMEMBER

Cuttack; Dated 26/07/209
B.K.Parida, SPS

Copy of the Order forwarded to :

1. The Appellant : Smt. Kanak Lata Behera,
W/O. of Sri Bhaskar Chandra Behera,
Raghunath Behera, Prop. Balaji Enterprises,
At: Bye-Pass, Dist: Bhadrak
2. The Respondent. ITO, Bhadrak Ward,
Bhadrak
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