



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

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER

ITA No.216/CTK/2019
Assessment Year : 2013-2014

Shree Rajendra Kumar Bajpayee, Prop. Balasore Chemicals, Plot No.5, I/E, Ganeswarapur, Januganj, Balasore	Vs.	ITO, Ward-1, Balasore.
PAN/GIR No.ABYPB 7185 Q		
(Appellant)	..	(Respondent)

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

Date of Hearing : 13/11/ 2019
Date of Pronouncement : 13/11/ 2019

ORDER

This is an appeal filed by the assessee against the order of the CIT(A), Cuttack dated 31.1.2019 for the assessment year 2013-14.

2. In Ground No.1 of appeal, the grievance of the assessee is that the CIT(A) has dismissed the appeal of the assessee exparte in gross violation of principles of natural justice.

3. At the outset, Shri P.K.Mishra, Id counsel for the assessee has informed that proper opportunity of hearing was not granted and the appeal was decided exparte. He has placed before us that if an opportunity of hearing be granted then there will be no such default in future.

3. After hearing both the sides, I have found that the CIT(A) has fixed the appeal for hearing on 1.11.2018, 12.12.2018, 9.1.2019 and 31.1.2019, however, there was non-compliance which resulted into an ex parte order. 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 appeal decided by Id CIT(A) at an early date. On perusal of the order of the CIT(A), it is also noticed that the CIT(A) has not decided the appeal on merits.

4. Hence, considering the principle of natural justice especially when the assessee has tried in the Court that he will appear before the CIT(A), I consider it justifiable to give one more opportunity to this appellant. I have also taken note of the undertaking given by Id A.R. that this appeal shall be decided at an early date without taking frivolous adjournments. I, therefore, direct the assessee and his representative to be present before the Id CIT(A) within 30 days on receipt of the order of the Tribunal with necessary evidence so that this appeal can be decided at an early date. I also direct the assessee to appear before the Id CIT(A) suo-moto without waiting for any notice of hearing. However, Id CIT(A) is directed to dispose of the appeal within a period of two months. Since, I am restoring this issue for denovo consideration by Id CIT(A) after considering the fact that an ex parte order was passed, therefore, presently other grounds raised by the assessee may be treated as allowed but for statistical purposes.

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

Order pronounced on 13 /11/2019.

Sd/-
(Chandra Mohan Garg)
JUDICIAL MEMBER

Cuttack; Dated 13/11/2019
B.K.Parida, SPS

Copy of the Order forwarded to :

1. The Appellant : Shree Rajendra Kumar Bajpayee,
Prop. Balasore Chemicals, Plot No.5, I/E,
Ganeswarpur, Januganj, Balasore
2. The Respondent. ITO, Ward-1, Balasore.
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