



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

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER

ITA Nos.311 to 315/CTK/2019

Assessment Years: 2010-11, 2011-12, 2013-14, 2015-16 & 2016-17

Trilochan Mishra, Plot No.97, Trahi Achyuta Nagar, Via: Balakati, Dist: Khurda	Vs.	ITO, Khurda Ward, Khurda
PAN/GIR No.AFMPM 8621 F		
(Appellant)	..	(Respondent)

Assessee by : Shri B.V.R. Swamy, AR
Revenue by : Shri Subhendu Dutta, DR

Date of Hearing : 09/01/ 2020
Date of Pronouncement : 09/01/2020

ORDER

These are appeals filed by the assessee against then separate orders of the CIT(A)-1, Bhubaneswar dated 27.8.2019 for the assessment years, 2010-11& 2011-12, orders dated 25.7.2019 for the assessment years 2013-14, 2015-16 & 2016-17, respectively.

2. At the time of hearing, Id counsel for the assessee submitted that the assessments in all these assessment years were completed u/s.144/ r.w.s 147 of the Act. In all these appeals the additions have been made by the AO in regard to cash deposit in the bank. He submitted that at the first appellate stage, the assessee had filed some additional evidences in support of this claim and the Id CIT(A) had called for a remand report from the

Assessing officer. He submitted that the remand report is also not complete but however, the Id CIT(A) has not considered the remand report of the Assessing Officer in right prospective. He submitted that during the remand report, the assessee was also not allowed to confront the same. Therefore, the matter may be restored back to the file of the Assessing Officer for fresh consideration of the additions made by the AO.

3. Replying to above, Id D.R. did not have any serious objection regarding restoring the matter to the file of the AO for denovo consideration after allowing proper opportunity to the assessee for passing the reassessment order.

4. On careful consideration of the rival submissions, first of all, I may point out that the assessments in all these appeals have been passed under section 144/147 of the Act for the failure of the assessee to comply the notices issued by the Assessing officer. Hence, the contention of the assessee was not considered during the assessment proceedings. However, at the first appellate stage, the assessee had produced some additional evidences in support of the claim and the same were forwarded to the Assessing Officer for remand report. As it appears from the assessment records and the appellate order, the remand report furnished by the assessee is not complete and also the CIT(A) has not considered the report in proper perspective. Be that as it may, before me, Id D.R. conceded that if the matter is restored to the file of the AO a fresh consideration, the

department has no serious objection. In view of above, it would be just and proper to remand the matter back to the file of the AO for making denovo consideration. The AO is directed to reframe the assessments after allowing reasonable opportunity of being heard to the assessee. Simultaneously, the assessee is directed to produce all such evidences, as required for finalization of reassessment proceedings before the Assessing officer. With these observations, all the appeals are restored to the file of the AO.

5. In the result, appeals of the assessee are allowed for statistical purposes.

Order pronounced on 09 /01/2020.

Sd/-
(Chandra Mohan Garg)
JUDICIAL MEMBER

Cuttack; Dated 09/01/2020
B.K.Parida, SPS

Copy of the Order forwarded to :

1. The Appellant : Trilochan Mishra, Plot No.97, Trahi Achyuta Nagar, Via: Balakati, Dist: Khurda
2. The Respondent. ITO, Khurda Ward, Khurda
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