



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

**BEFORE S/SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER
AND MANISH BORAD, ACCOUNTANT MEMBER**

ITA No.63/CTK/2021

Assessment Year : 2017-18

Chita Ranjan Saho, AT: Ichhanagarpatna, Gopapur, PO: Chhatia, Jajpur	Vs.	ITO, Ward, Jajpur
PAN/GIR No.DINPS 6582 R		
(Appellant)	..	(Respondent)

Assessee by : Shri P.R.Mishra, AR
Revenue by : Shri S.C.Mohanty, Add; CIT (DR)

Date of Hearing : 22 /10/ 2021
Date of Pronouncement : 22/10/2021

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the CIT(A), National Faceless Appeal Centre, Delhi dated 15.3.2021 for the assessment year 2017-18.

2. In Ground No.2 of appeal, the grievance of the assessee is that the Id CIT(A) has passed order without following reasonable opportunity of being heard.

3. Ld A.R. of the assessee submitted that the Id CIT(A), (NFAC), Delhi has passed the order exparte without following the principle of natural justice as no reasonable opportunity of being heard to the assessee. He

submitted that if one more opportunity is allowed, the assessee will provide all the relevant materials in support of his case. It was, therefore, his prayer that the matter may be restored to the file of the AO for fresh consideration.

4. Having heard the rival submissions, on perusal of the impugned order passed by the Id CIT(A), National Faceless Appeal Centre, Delhi, we find that the appeal was dismissed exparte without giving proper opportunity to the assessee in a mechanical manner. We also find that the assessment was framed u/s.144 of the Act. Therefore, to render substantial justice to the assessee, we set aside the impugned order and restore the matter back to the file of the Assessing Officer to pass a denovo order after allowing proper opportunity to the assessee. The assessee is also directed to co-operate with the Assessing Officer for quick disposal of the matter. With these directions, the appeal is restored to the file of the Assessing Officer.

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

Order pronounced on 22 /10/2021.

Sd/-
(Manish Borad)
ACCOUNTANT MEMBER

sd/-
(Chandra Mohan Garg)
JUDICIAL MEMBER

Cuttack; Dated 22 /10/2021
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Chita Ranjan Saho, AT:
Ichhanagarpatna, Gopapur, PO: Chhatia, Jajpur
2. The respondent: ITO, Ward, Jajpur
3. The CIT(A)-,NFCS, Delhi
4. Pr.CIT-, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack