

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
श्री जार्ज माथन, न्यायिक सदस्य एवं श्री अरुण खोड़पिया लेखा सदस्य के समक्ष ।

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER**

ITA No.02/CTK/2022

(निर्धारण वर्ष / Assessment Year :2008-2009)

Sri Peer Kumar Singh,
Bhimakanda, Talcher,
Angul-759117

PAN No.ALIPS 0067 J

..... Assessee

Versus

ITO, Angul Ward, Angul

.....Revenue

Shri Somnath Sahoo, Advocate for the assessee
Shri S.C.Mohanty. Sr.DR for the Revenue

Date of Hearing : 11/07/2022
Date of Pronouncement : 11/07/2022

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order passed by the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 27.02.2021 in DIN & Order No.ITBA/NFAC/S/250/2020-21/1031072878(1) for the assessment year 2008-2009.

2. It was submitted by the Id. AR of the assessee that the Id. CIT(A) has dismissed the appeal of the assessee holding that no details were furnished either before the CIT(A) or before the AO. It was the submission that the issue may be restored to the file of AO. It was the submission that the assessee was unable to cooperate on account of various health problems as well as Covid issues.

3. In reply, Id. Sr. DR vehemently opposed to the contention of the Id.AR and submitted that substantial opportunities have been granted to the assessee and he has not cooperated. It was the submission that the order of the Id. CIT(A) is liable to be upheld.
4. We have considered rival submissions.
5. Admittedly, the period of Covid caused a lot of problem to the assessee. There has been no cooperation on the part of the assessee before the AO as well as before the CIT(A) on account of Covid issues and health issues. This being so, in the interest of natural justice, the issues in this appeal are restored to the file of AO for readjudication after granting opportunity of being heard to the assessee. The assessee is also directed to furnish the details and cooperate with the AO for early disposal of the case. Thus, the appeal of the assessee is allowed for statistical purposes.
6. In the result, appeal of the assessee is allowed for statistical purposes.

Order dictated and pronounced in the open court on 11/07/2022.

Sd/-

(अरुण खोड़पिया)

(ARUN KHODPIA)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

कटक Cuttack; दिनांक Dated 11/07/2022

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
Sri Peer Kumar Singh,
Bhimakanda, Talcher,
Angul-759117
2. प्रत्यर्थी / The Respondent-
ITO, Angul Ward, Angul
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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack