



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**ITA No.177/CTK/2023**

Assessment Year : 2017-18

Asok Kumar Parida, Tiran, Town/Dist: Jagatsinghpur	Vs.	ITO, Ward, Paradeep.
PAN/GIR No.ALWPP 2983 N		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri S.K.Jena, AR  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 11/07/2023**  
**Date of Pronouncement : 11/07/2023**

**ORDER**

This is an appeal filed by the assessee against the order of the Id CIT(A),NFAC, Delhi dated 23.9.2022 in Appeal No.ITBA/NFAC/S/250/2022-23/1045893414(1) for the assessment year 2017-18.

2. Shri S.K.Jena, Id AR appeared for the assessee and Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. It was submitted by Id AR that the appeal filed by the assessee is delayed by 33 days. It was on account of mis-communication between the assessee and his counsel. The assessee has also filed application for condonation of delay supported by affidavit. Considering the facts, the

delay of 33 days in filing of the appeal by the assessee is condoned and the appeal is being disposed of on merits.

4. A perusal of the order of the Id CIT(A) shows that the appeal has been dismissed for non-representation and as such, the assessee has not been able to produce any documents to substantiate his claim. Also a perusal of the assessment order shows that the assessee has been non-cooperative before the Assessing Officer. Considering the non-compliance made by the assessee before the Assessing Officer and Id CIT(A), a cost of Rs.5000/- is being levied on the assessee. Subject to the assessee paying the cost of Rs.5,000/- under the head "others" to be paid online and production of the receipt before the Assessing Officer, the issues in this appeal are restored to the file of the Assessing Officer for denovo adjudication. The assessee shall not be entitled to the benefit of the cost as tax, fees, penalty or any other form in any of the assessment years.

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

Order dictated and pronounced in the open court on 11/07/2023.

Sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 11/07/2023  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Asok Kumar Parida, Tiran,  
Town/Dist: Jagatsinghpur
2. The Respondent: ITO, Ward, Paradeep
3. The CIT(A)-, NFAC, Delhi
4. Pr.CIT-, Cuttack
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**