



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.198/CTK/2023

Assessment Year : 2017-18

Ruturaj Samantara, Plot No.519/1942, Gangapada, Near Gangeswar Temple, jatni, Khurda	Vs.	Income Tax Officer, Ward, Khurda
PAN/GIR No.BUDPS 0037 F		
(Appellant)	..	(Respondent)

Assessee by : Shri Jaish Joshi, Advocate

Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 27/07/2023

Date of Pronouncement : 27/07/2023

ORDER

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 30.3.2023 in Appeal No. ITBA/NFAC/S/250/2022-23/1051669986(1) for the assessment year 2017-18.

2. Shri Jaish Joshi, 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 Id CIT(A), NFAC has passed order exparte without hearing the assessee. It was the submission that the assessee could not follow up action under the new faceless appeal scheme

as he has no knowledge of operating the computer system. It was the submission that if one more opportunity is granted, the assessee would cooperate the Id CIT(A) for disposal of the appeal.

4. In reply, Id Sr DR submitted that several opportunities were afforded to the assessee but the assessee did not bother to respond the notices issued by Id CIT(A).

5. We have considered the rival submissions. The limited grievance of the assessee is against exparte disposal of the appeal by the Id CIT(A), NFAC. It was the submission by the Id AR that proper opportunity of hearing was not granted to the assessee in hearing of the appeal. Perusal of the impugned order shows that three opportunities have been granted to the assessee, but there was no response from the side of the assessee. It was in this backdrop that the Id CIT(A) decided to dispose of the appeal on the basis of material on record. The only reason given by the Id CIT(A) in the impugned order that the assessee has not filed any reply in support of its appeal nor has it filed any document to prove his side. Therefore, in the interest of justice, I am inclined to grant an opportunity to the assessee to represent his case before the Id CIT(A). Consequently, I set aside the impugned order of Id CIT (A) and restore the issues back to him for fresh adjudication after providing reasonable opportunity of being heard to the assessee. At the same time, I also direct the assessee to cooperate the Id

CIT(A) in finalization of the appellate proceedings. With these observations, the appeal is restored back to the file of the Id CIT(A).

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

Order dictated and pronounced in the open court on 27/07/2023.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 27/07/2023
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Raturaj Samantara, Plot No.519/1942, Gangapada, Near Gangeswar Temple, jatni, Khurda
2. The Respondent: Income Tax Officer, Ward, Khurda
3. The CIT(A)-, NFAC, Delhi
4. Pr.CIT-, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack