



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK
(Through virtual hearing)**

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND RAJESH KUMAR, ACCOUNTANT MEMBER**

ITA No.145/CTK/2023
Assessment Year : 2017-18

Shri Prakash Kumar Panda, At: Bankasahi, Bhadrak	Vs.	ITO, Bhadrak
PAN/GIR No.AHTPP 0990L		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 27 /06/2023
Date of Pronouncement : 27 /06/2023

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 3.3.2023 in Appeal No. ITBA/NFAC/S/250/2022-23/1050394906 (1) for the assessment year 2017-18.

2. None appeared for the assessee and Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. We have heard Id Sr. DR. A perusal of the impugned order clearly shows that the Id CIT(A) has passed the order exparte and has not afforded reasonable opportunity of hearing. Therefore, we are of the view that the

Id CIT(A) was not justified in passing ex parte order. Accordingly, we, in the interest of justice, consider it fair and reasonable that one more opportunity be provided to the assessee to represent his case before the Id. CIT and accordingly, we set aside the order passed by the Id. CIT and restore the matter to his file who shall decide the same afresh and according to law after providing a reasonable opportunity of being heard to the assessee

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

Order dictated and pronounced in the open court on 27/06/2023.

SD/-
(Rajesh Kumar)
ACCOUNTANT MEMBER

SD/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 27/06/2023
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Shri Prakash Kumar Panda,
At: Bankasahi, Bhadrak
2. The Respondent: ITO, Bhadrak
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