



**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.04/CTK/2023**

Assessment Year : 2015-16

M/s. Shree Shyamjee Constructions Pvt Ltd., AT/PO: Bagdehi, Dist: Jharsuguda	Vs.	ITO, TDS, Sambalpur
PAN/GIR No.BBNSO 1812 G		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri M.K.Kedia, CA  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 26 /06/2023**  
**Date of Pronouncement : 26 /06/2023**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 9.11.2022 in Appeal No.ITBA/NFAC/S/250/2022-23/1047151212(1) for the assessment year 2015-16.

2. Shri M.K.Kedia, CA 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) has passed the impugned order exparte. It was the submission that proper opportunity of

hearing was not granted to the assessee. It was the submission that no evidences were filed before the Id CIT(A). It was the submission that if one more opportunity is allowed, the assessee would furnish all the evidences for disposal of the appeal.

4. In reply, Id Sr DR submitted that proper opportunities were allowed as is evident from the first appellate order but the assessee remained silent.

5. We have considered the rival submissions. On perusal of the impugned order, it is observed that the Id CIT(A) has afforded opportunity of hearing on 8.2.2021, 19.10.2021 and 11.10.2022 and the assessee has not responded to the notices. No details were filed by the assessee for considering the issues. Before us, Id AR has prayed that one more opportunity be granted to putforth the case. Therefore, in the interest of justice, we are of the view that the assessee should be allowed one more opportunity to represent its case before the Ld CIT(A) and file the evidences, as he deems necessary, for adjudication of the appeal. Consequently, the appeal is restored back to the file of the Id CIT(A) for fresh adjudication. As the same time, we direct the assessee to respond to the notices to be issued by the Id CIT(A) and cooperate in finalization of the appellate proceedings.

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

Order dictated and pronounced in the open court on 26/06/2023.

Sd/-  
**(Rajesh Kumar)**  
**ACCOUNTANT MEMBER**

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

Cuttack; Dated 26/06/2023  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : M/s. Shree Shyamjee  
Constructions Pvt Ltd., AT/PO: Bagdehi,Dist:  
Jharsuguda
2. The Respondent: ITO, TDS, Sambalpur
3. The CIT(A)-, NFAC, Delhi
4. Pr.CIT-, Sambalpur
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

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