



**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 Nos.18 to 19/CTK/2023**

Assessment Year : 2012-13

**ITA No.20/CTK/2023**

Assessment Year: 2014-15

M/s. Chaitanya Industries Pvt Ltd., At: Chorda, PO: Jajpur Road, Dist: Jajpur	Vs.	ACIT, Circle-1(1), Cuttack
PAN/GIR No.AACCC 7-61 L		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : None(Adjournment petition)  
Revenue by : Shri S.C.Mohanty, Sr DR

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

**ORDER**

**Per Bench**

These are appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi dated 29.11.2022 in Appeal No.ITBA/NFAC/S/250/2022-23/1047689634(1)(1) for the assessment year 2012-13 and for the assessment year 2014-15.

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

3. In these case, an adjournment petition dated 23.6.2023 is filed by the A.R. of the assessee on the ground of illness. We reject the adjournment petition and proceed to decide the appeals after hearing Id Sr DR.

4. We have heard Id Sr DR and perused the appeal folders. A perusal of the impugned orders clearly show that the Id CIT(A) has dismissed the appeals on the ground of non-compliance of notice of hearing without considering the merits of the case. In the grounds of appeal, the assessee has stated that as the response compliance portal was disabled, the assessee could not submit the compliance before the Id CIT(A), NFAC, hence the assessee was deprived of natural justice. Considering the totality of the facts and circumstances of the case and also that the assessee was not provided opportunity to present its case before the Id CIT(A), in the interest of justice, the order of the Id CIT(A) is set aside and same is restored to his file for fresh hearing. The assessee is directed to co-operate with the Id CIT(A) for adjudication afresh by the Id CIT(A).

5. In the result, appeals of the assessee stand 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 : 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**