

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No.102/CTK/2023

(निर्धारण वर्ष / Assessment Year :2017-2018)

Sumanta Kumar Pradhan, S/o: Shri Gatiswar Pradhan, At: Gadadharpur, Sunakera, PO: Banapur, Dist: Khurda	Vs	ITO Khurda Ward, Khurda
PAN No. : APSP 8719 G		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Himansu Bhusan Jena, Advocate
राजस्व की ओर से / Revenue by	:	Shri S.C. Mohanty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	07/06/2023
घोषणा की तारीख / Date of Pronouncement	:	07/06/2023

आदेश / ORDER

This is an appeal filed by the assessee against the order of the Id CIT(A), National Faceless Appeal Centre (NFAC), Delhi dated 24.11.2021 in Appeal No.ITBA/NFAC/S/250/2021-22/1037185913(1) for the assessment year 2017-2018.

2. It was submitted by the Id AR that the assessee is an individual. It was the submission that as the assessee had not received the notice, the assessee had been unable to cooperate in the assessment proceedings. It was also the submission that the assessee did not receive any notice for hearing before the Id.CIT(A). It was submitted that consequently the assessee was also not able to substantiate his claims before the Id. CIT(A). It was the prayer of the Id. AR that the issues in this appeal may be restored to the file of the AO and the assessee would cooperate in the set aside proceedings.

3. In reply, Id. Sr. DR submitted that the appeal filed by the assessee is belated. It was further submitted that he had no objection to restore the file of the AO for readjudication.
4. Ld. AR, in reply, submitted that there was no delay insofar as the order itself was not served on the assessee and the appeal has been filed within the time on the date of receipt of the order by the assessee.
5. I have considered the rival submissions. Admittedly, the Registry has not identified any delay in filing of this appeal. It is also noticed that the assessee has not represented before the Id. AO. In these circumstances, the issues in this appeal are restored to the file of AO for readjudication after granting the assessee adequate opportunity of being heard.
6. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 07/06/2023.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 07/06/2023

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Sumanta Kumar Pradhan,
S/o: Shri Gatiswar Pradhan,
At: Gadadharpur, Sunakera,
PO: Banapur, Dist: Khurda
2. प्रत्यर्थी / The Respondent-
ITO Khurda Ward, Khurda
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT

5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR,
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack