



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

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
GIRISH AGRAWAL, ACCOUNTANT MEMBER**

IT(ss)A Nos.24 to 29/CTK/2023
Assessment Years : 2009-10 to 2014-15

ITA Nos.94 & 95/CTK/2013
Assessment Years: 2015-16 & 2017-18

Akash Deep Singh Grewal, 11, Decres Lane, Kolkata	Vs.	ACIT, Central Circle, Cuttack
PAN/GIR No.ADPPG 4389 J		
(Appellant)	..	(Respondent)

Assessee by : None (Adjournment petition)
Revenue by : Shri Saroj Kumar Mahapatra, CIT DR

Date of Hearing : 19/07/2023
Date of Pronouncement : 19/07/2023

ORDER

Per Bench

IT(ss) A Nos.24 to 29/CTK/2023 are the appeals filed by the assessee against the separate orders of the Id CIT(A)-2, Bhubaneswar all dated 30.1.2023 in Appeal Nos.Bhubaneswar-2/10524/2017-18, Bhubaneswar-2/105257/2017-18, Bhubaneswar-2/10526/2017-18, Bhubaneswar-2/10527/2017-18, Bhubaneswar-2/10459/2017-18, Bhubaneswar-2/10529/2017-18 & Bhubaneswar-2/10530/2017-18 in the

matter of assessment u/s.1553C/143(3) of the Act for the assessment years 2009-10 to 2014-15 and ITA Nos.94 & 95/CTK/2023 are filed by the assessee against the order dated 30.1.2023 of the Id CIT(A)-2, Bhubaneswar, in the matter of assessment u/s.143(3) of the Act for the assessment year 2015-16 & 2017-18, respectively.

2. None appeared for the assessee. However, an adjournment petition dated 19th July, 2023 is placed on record by the counsel for the assessee stating therein that the documents are not received to file the paper book. Perusal of appeal records shows that the appeals can be decided in the absence of the assessee, therefore, we reject the adjournment petition and proceed to dispose off the appeals. Shri Saroj Kumar Mahapatra, Id CIT DR appeared for the revenue

3. We have considered the submission of Id CIT DR. On perusal of the appellate orders, it is noticed that there were no responses to the notices fixing for hearing from 30.3.2018 to 3.1.2023 by the Id CIT(A). It is also noted that more than eleven opportunities were given to the assessee to present its case before the Id. CIT(A), but the assessee has not availed the same. Even though the assessee acknowledged the receipt of notices fixing the hearing on two occasions, it was submitted by the assessee that either the case is pending before the Settlement Commission or before the Hon'ble High Court and the assessee has not represented his case before the Id. CIT(A). Since there were no explanatory notes or other documents

to rebut the findings of the Assessing Officer, the Id. CIT(A) dismissed the appeals filed by the assessee. It is noticed that Id. CIT(A) has reproduced the observation of the Assessing Officer and on the ground that no details were furnished by the assessee, the Id CIT(A) has confirmed the action of the Assessing Officer. The effective reasons given by the Id CIT(A) in the impugned orders that no documents were filed by the assessee to substantiate its case. Therefore, to meet the ends of natural justice, we incline to give another opportunity to rebut its case. Consequently, we set aside the exparte orders of the Id. CIT(A) and direct him to decide the issue on merits in accordance with law after considering the material evidences and other details as may be submitted by the assessee before the Id. CIT(A) by giving one more opportunity of being heard to the assessee. The assessee is also directed to furnish complete details before the Id. CIT(A) for adjudicating the issues on merits.

4. In the result, the appeal filed by the assessee stand partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 19/07/2023.

Sd/-
(Girish Agrawal)
ACCOUNTANT MEMBER
Cuttack; Dated 19/07/2023
B.K.Parida, SPS (OS)

sd/-
(George Mathan)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant : Akash Deep Singh Grewal,
11, Decres Lane, Kolkata
2. The Respondent: ACIT, Central Circle, Cuttack
3. The CIT(A)-2, Bhubaneswar
4. Pr.CIT-, Cuttack
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack