



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

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

**ITA No.89/CTK/2020**

Assessment Year : 2009-2010

|                                                                                               |     |                                    |
|-----------------------------------------------------------------------------------------------|-----|------------------------------------|
| Utkal Steels Ltd., 3 <sup>rd</sup> floor,<br>Shree Complex, Main Road,<br>Uditnagar, Rourkela | Vs. | DCIT, Rourkela Circle,<br>Rourkela |
| PAN/GIR No.AAACU 2254 R                                                                       |     |                                    |
| <b>(Appellant)</b>                                                                            | ..  | <b>( Respondent)</b>               |

Assessee by : Shri Sidharth Ray, Sr. Advocate  
Revenue by : Shri Saroj Kumar Mohapatra, CIT DR

**Date of Hearing : 18/07/2023**  
**Date of Pronouncement : 18/07/2023**

**ORDER**

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), Sambalpur dated 21.11.2019 in Appeal No.0049/2014-15, in the matter of assessment u/s.147/143(3) of the Act for the assessment year 2009-2010.

2. Shri Sidharth Ray, Id AR appeared for the assessee and Sri Saroj Kumar Mohapatra. Id CIT DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A) has passed order ex parte without hearing the assessee. It was the submission that the issue in the appeal is not examined by the Assessing Officer during the course of assessment proceedings. It was the submission that the Id CIT(A) has also confirmed the addition made by the Assessing Officer without giving reasonable opportunity to the assessee. It was the submission that the matter may be restored to the file of the Assessing Officer to examine the parties who had taken loan and did not return the amount to the assessee.

4. In reply, Id Sr DR submitted that several opportunities were afforded to the assessee but the assessee did not bother to respond the notices issued by Id CIT(A).

5. We have considered the rival submissions. The limited grievance of the assessee is against ex parte disposal of the appeal by the Id CIT(A). It was the submission by the Id AR that proper opportunity of hearing was not granted to the assessee in hearing of the appeal. Perusal of the impugned order shows that four opportunities have been granted to the assessee but in every time, the assessee chose to seek adjournment, therefore, Id CIT(A) had no option but to decide the appeal on the basis of material on record. The only reason given by the Id CIT(A) in the impugned order that the assessee has not filed any reply in support of its appeal nor has it filed any document controverting the facts relied upon and furnished any specific details regarding the source of cash deposit. Before us, Id Sr

Advocate submits that the Assessing Officer has not examined the issue in proper prospective as to whether the parties who had taken loan from the assessee company and did not pay the amount. Considering the non-compliance made by the assessee before the Id CIT(A) and also the Assessing Officer, a cost of Rs.5000/- is being levied on the assessee. Subject to the assessee paying the cost of Rs.5,000/- under the head "others" to be paid online and production of the receipt, the issues in this appeal are restored to the file of the Assessing Officer for rejudication after granting the assessee adequate opportunity to substantiate its case. At the same time, we also direct the assessee to cooperate with the Assessing Officer for doing the assessment denovo. With these observations, the appeal is restored back to the file of the Assessing Officer.

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

Order dictated and pronounced in the open court on 18/07/2023.

Sd/-  
**(Girish Agrawal)**  
**ACCOUNTANT MEMBER**  
Cuttack; Dated 18/07/2023  
B.K.Parida, SPS (OS)

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

**Copy of the Order forwarded to :**

1. The Appellant : Utkal Steels Ltd., 3<sup>rd</sup> floor,  
Shree Complex, Main Road, Uditnagar,  
Rourkela
2. The Respondent: DCIT, Rourkela Circle,  
Rourkela
3. The CIT(A)-Sambalpur
4. Pr.CIT-, Sambalpur
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

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