



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

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

ITA No.176/CTK/2023

Assessment Year : 2015-16

Santosh Sasmal, Atharbanki, Bijayachandrapur, Paradeep, Jagatsinghpur	At: Dist:	Vs.	DCIT, Circle -1(1), Cuttack
PAN/GIR No.ALUPS 0782 L			
(Appellant)		..	(Respondent)

Assessee by : Shri Sandeep Kumar Jena, Adv
Revenue by : Shri S.C.Mohanty, Sr 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), NFAC, Delhi dated 15.3.2023 in Appeal No. ITBA/NFAC/S/250/2022-23/1050784944(1) for the assessment year 2015-16.

2. Shri Sandeep Kumar Jena, Id AR appeared for the assessee and Sri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A), NFAC has passed order exparte without hearing the assessee. It was the submission that the

assessee could not follow up action under the new faceless appeal scheme as he has no knowledge of operating the computer system. It was the submission that if one more opportunity is granted, the assessee would cooperate the Id CIT(A) for disposal of the appeal.

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 exparte disposal of the appeal by the Id CIT(A), NFAC. 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 six opportunities have been granted to the assessee but in every time, the assessee did not comply to the notices, therefore, Id CIT(A) had no option but to decide the appeal on the basis of material on record. Id AR undertakes in the Court that if one opportunity is granted, the assessee would cooperate for finalization of the set aside proceedings. Considering the non-compliance made by the assessee before the Id CIT(A), a cost of Rs.1000/- is being levied on the assessee. Subject to the assessee paying the cost of Rs.1,000/- 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 CIT(A) for fresh adjudication. At the same time, we also direct the assessee to cooperate the Id CIT(A) in finalization of the

appellate proceedings. With these observations, the appeal is restored back to the file of the Id CIT(A).

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 : Santosh Sasmal, At:
Atharbanki, Bijayachandrapur, Paradeep,
Dist: Jagatsinghpur
2. The Respondent: DCIT, Circle -1(1),
Cuttack
3. The CIT(A)-NFAC, Delhi
4. Pr.CIT-, Cuttack
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack