



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

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

IT(ss)A No.11 to 16/CTK/2023
Assessment Years : 2013-14 to 2018-19

ITA No.68/CTK/2023: Asst.year: 2019-2020

Umesh Prasad Sahu, Adarsh Nagar, Khamapada Near Hanuman Temple, Sundargarh	Vs.	ACIT, Central Circle, Sambalpur
PAN/GIR No.BNEPS 5160 H		
(Appellant)	..	(Respondent)

Assessee by : Shri Bibekananda Mohanty , AR
Revenue by : Shri Saroj Kumar Mohapatra, CIT DR

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

ORDER

Per Bench

IT(SS) A Nos.11 to 16 are filed by the assessee against the order of the Id CIT(A)-2, Bhubaneswar all dated 30.11.2022 in Appeal Nos. Bhubaneswar-2/10125/2012-13,Bhubaneswar-2/10368/2013-14, Bhubaneswar-2/10591/2014-15,Bhubaneswar-2/1405/2015-16, Bhubaneswar-2/10451/2016-17, Bhubaneswar-2/11247/2017-18 and ITA

No.68 is filed by the assessee against the order of the Id CIT(A) dated 30.11.2022 for the assessment years 2011-12 to 2019-20, respectively.

2. Shri Bibekananda Mohanty, 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 in all these appeals the Id CIT(A) has passed orders ex parte without hearing the assessee. It was the submission that if one more opportunity is granted, the assessee would cooperate the Id CIT(A) for disposal of the appeals.

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 appeals 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 appeals. Perusal of the impugned orders shows that four opportunities have been granted to the assessee but in one occasion, the assessee has requested for adjournment and thereafter, there was no response from the side of the assessee nor any submission was furnished. Therefore, Id CIT(A) had no option but to decide the appeals on the basis of material on record. The only reason given by the Id CIT(A) in the impugned orders that the assessee has not filed any

reply in support of its appeals nor has it filed any documents to explain the unexplained investment, etc. Therefore, in the interest of justice, we are inclined to grant another opportunity to the assessee to represent his case before the Id CIT(A). Considering the non-compliance made by the assessee before the Id CIT(A), a cost of Rs.5000/- is being levied on the assessee in each of the assessment years under appeal. Subject to the assessee paying the cost of Rs.5,000/- in each appeal under the head "others" to be paid online and production of the receipts, the issues in these appeals are restored to the file of the CIT(A) for fresh adjudication. Consequently, we set aside the impugned orders of Id CIT(A) and restore the issues back to him for fresh adjudication after providing reasonable opportunity of being heard to the assessee. 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 appeals are restored back to the file of the Id CIT(A).

6. In the result, appeals of the assessee stand 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 : Umesh Prasad Sahu,
Adarsh Nagar, Khamapada Near Hanuman
Temple, Sundargarh
2. The Respondent: ACIT, Central Circle,
Sambalpur
3. The CIT(A)-2, Bhubaneswar
4. Pr.CIT-2, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack