



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
GIRISH AGARWAL, ACCOUNTANT MEMBER**

S.A. No.8/CTK/2023

ITA No.179/CTK/2023

Assessment Year : 2013-14

Manju Choraria, Plot No.729, Abhhisek Apartment, Sahid Nagar, Bhubaneswar.	Vs.	ITO, Ward-2(3), Bhubaneswar
PAN/GIR No.ABKPC 9390 C		
(Appellant)	..	(Respondent)

Assessee by : Shri Natabar Panda, AR
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 17/07/2023
Date of Pronouncement : 17/07/2023

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 17.3.2023 in Appeal No.ITBA/NFAC/S/250/2022-23/1050909482(1) for the assessment year 2013-14.

2. Shri Natabar Panda, Id AR appeared for the assessee and Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A) has dismissed the impugned order without giving opportunity to the assessee. It was the

submission that although the written submission was filed, the Id CIT(A) has dismissed the appeal on the ground that no documents to substantiate the claim was submitted. It was the prayer that if another opportunity is given to the assessee, he would adduce all such evidences before the Id CIT(A) for proper adjudication of the appeal.

4. In reply, Id Sr DR supported the order of the Assessing Officer and Id CIT(A). It was the submission that even the Id CIT(A) has afforded several opportunities but the assessee did not respond to the same.

5. We have heard the rival submissions. Perusal of the impugned order of the Id CIT(A) clearly shows that the Id CIT(A) has given four opportunities on 29.1.2021, 19.11.2021, 5.12.2021, 22.12.2022 and 7.2.2023 as is evident from his order but the assessee could not represent his case by uploading written submission alongwith supporting documents. The Id CIT(A) has not disposed of the appeal on merits. Before us, Id AR undertakes that if one more opportunity is allowed, the assessee would produce all such evidences, as are required by the Id CIT(A) for fresh adjudication of the appeal. 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. The

assessee shall not be entitled to the benefit of the cost as tax, fees, penalty or any other form in any of the assessment years.

6. The assessee has filed stay petition being S.A. No.8/CTK/2023 to stay the demand raised on the assessee on the ground that the assessee is suffering from acute financial hardship. As we have restored the issue to the file of the Id CIT(A) while adjudicating the quantum appeal, the stay petition filed by the assessee stands dismissed.

7. In the result, Stay petition filed by the assessee is dismissed and the appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 17/07/2023.

Sd/-
(Girish Agarwal)
ACCOUNTANT MEMBER

Cuttack; Dated 17/07/2023
B.K.Parida, SPS (OS)

sd/-
(George Mathan)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant : Manju Choraria, Plot No.729, Abhhisek Apartment, Sahid Nagar, Bhubaneswar.
2. The Respondent: , ITO WARD-2(3), Bhubaneswar
3. The CIT(A)-,NFAC,Delhi
Pr.CIT-, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack