



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK
(Through virtual hearing)**

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND RAJESH KUMAR, ACCOUNTANT MEMBER**

ITA No.214/CTK/2023

Assessment Year : 2017-18

Arati Behera, At: Ranihat PO: Buxi Bazar, Cuttack	Vs.	DCIT, ASMNT Circle 2(1), Cuttack
PAN/GIR No.AERPM 0403 L		
(Appellant)	..	(Respondent)

Assessee by : Shri P.R.Mohanty, AR
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 21/08/2023
Date of Pronouncement : 21/08/2023**

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi, dated 25.5.2023 in Appeal No.ITBA/NFAC/S/250/2023-24/1053191331(1) for the assessment year 2017-18.

2. Shri P.R.Mohanty, 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 passed the exparte order without giving an opportunity to the assessee, which is gross violation of natural justice. He submitted that the Id CIT(A) has not also passed the

order on merits. He prayed that if one more opportunity is granted, the assessee would assist the Id CIT(A) in disposal of the appeal.

4. In reply, Id Sr DR submitted that several opportunities have been provided by the Id CIT(A) as is evident from the impugned order. Hence, no purpose would be served if the matter is restored to the file of the Id CIT(A).

5. We have heard the rival submissions. A perusal of the impugned order shows that the CIT (A) has dismissed the appeal of the assessee following the decision of the Delhi in the case of CIT vs. Multiplan India (P)Ltd., 38 ITD 320 and other decisions as the assessee failed to appear before him without considering the issue on merits. We observe that the provisions of section 250(6) are mandatory and it is obligatory for the CIT(A) to pass a speaking order stating points raised in appeals, his decision thereon and reasons for such decisions. The provisions of section 250(6) provide that the appellate order of Commissioner (A) are to state the points arising in the appeal, the decision of the authority thereon and the reasons for such decision. The underlying rationale of the provision is that such orders are subject to further appeal to the Tribunal. Speaking order would obviously enable a party to know precise points decided in his favour or against him. In the instant case, vide the impugned order, the CIT(A) has dismissed the appeal without considering the facts and grounds raised by the assessee following the decision of ITAT Delhi in the case of Multiplan

(India)Ltd. (supra) and similar decisions. Before us, Id AR has prayed that one more opportunity is granted to substantiate its case. Therefore, in the interest of justice, we set aside the order of the CIT (A) and restore the appeal to his file and direct him to dispose of the appeal of the assessee afresh with a speaking order after allowing proper opportunity to the assessee in accordance with law.

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

Order dictated and pronounced in the open court on 21/08/2023.

Sd/-
(Rajesh Kumar)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 21/08/2023
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Arati Behera, At: Ranihat PO:
Buxi Bazar, Cuttack
2. The Respondent: DCIT, ASMNT Circle 2(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