



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**ITA No.217/CTK/2023**

Assessment Year : 2013-14

Utkal Automotive Pvt Ltd., F-9, Civil Township, Rourkela-769004.	Vs.	Income Tax Officer, Ward-1, Rourkela
PAN/GIR No.AAACU 6230 B		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Sidhartha Ray, Sr. Adv  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 20/09/2023**  
**Date of Pronouncement : 20/09/2023**

**ORDER**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi, dated 25.4.2023 in Appeal No.ITBA/NFAC/S/250/2023-24/1052313077(1) for the assessment year 2013-14.

2. Shri Sidhartha Ray, Id Sr. Counsel appeared for the assessee and Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. It was submitted by Id Sr. counsel for the assessee that the Assessing Officer had asked for certain details regarding interest expenses. The assessee had unfortunately not provided all the details. It was the

submission that consequently, the Assessing Officer had made the disallowance of interest expenses and on appeal before the Id CIT(A), the assessee had unfortunately not represented his matter, as the assessee was unaware of the notices. It was the prayer that the issues in the appeal may be restored to the file of the Assessing Officer for re-adjudication and the assessee shall cooperate in the assessment proceedings and provide all the details.

4. In reply, Id Sr DR vehemently submitted that the assessee has been non-cooperative and if at all to decide to restore the matter, the issues may be restored to the file of the Id CIT(A). It was the submission that in fact on account of the non-cooperation, the appeal of the assessee is liable to be dismissed.

5. I have considered the rival submissions. A perusal of the page 2 of the assessment order shows that the assessee has only provided some of the copies of the expenses and no details of the stock dispute have been provided. A perusal of the order of the Id CIT(A) shows that the Id CIT(A) has granted five opportunities but again no submissions have been made before the Id CIT(A). This being so, in the interest of justice, the issues in the appeal are restored to the file of the Assessing Officer for re-adjudication after granting the assessee adequate opportunity of being heard. The assessee is directed to cooperate in the assessment proceedings.

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

Order dictated and pronounced in the open court on 20/09/2023.

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

Cuttack; Dated 20/09/2023

B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Utkal Automotive Pvt Ltd.,  
F-9, Civil Township, Rourkela-769004
2. The Respondent: Income Tax Officer, Ward-  
1, Rourkela
3. The CIT(A)-NFAC, Delhi.
4. Pr.CIT, Sambalpur
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

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