



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.206/CTK/2023

Assessment Year : 2017-18

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| Subash Chandra Mohanty, Gundarpur, College Square, Cuttack | Vs. | ITO, Ward 1(1), Cuttack |
| PAN/GIR No.AKUPM 1869 R | | |
| (Appellant) | .. | (Respondent) |

Assessee by : None

Revenue by : Shri Charan Dass, Sr DR

Date of Hearing : 18/10/2023
Date of Pronouncement : 18/10/2023

ORDER

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 21.11.202 in Appeal No.ITBA/NFAC/S/250/02-23/1047529351(1) for the assessment year 2017-18.

2. None represented on behalf of the assessee. However, an adjournment petition dated 16.10.2023 has been submitted by Id AR, wherein, it is stated that the appellant is a Central Government Counsel presently staying at New Delhi due to some urgent cases before the Hon'ble Apex Court and the relevant documents are lying with him and, therefore, the Id counsel needs time. The reason given by Id AR for seeking time is

found to be not justified insofar as the appeal has been filed by the assessee on 30.5.2023 and the appeal has been posted for hearing on three occasions and even after giving so much of time, the Id counsel for the assessee has not found this reasonable to collect the requisite documents for making submissions in respect of this appeal. Consequently, the adjournment petition filed by the assessee stands rejected and the appeal disposed off.

3. A perusal of the assessment order clearly shows that the Assessing officer only talks profession of the assessee and does not specify anything as to the nature of the profession of the assessee. Ld Sr DR has submitted that the assessee has not produced the books of account before the Assessing officer and, therefore, it should be treated as a case of non-maintenance of books. It was the submission that these books have not been produced before the Id CIT(A). However, Id Sr DR did place before me the copy of balance sheet and profit and loss account filed by the assessee, which is also seems to be prepared and signed by a C.A. Obviously, if such is a case, there must be books of account in respect of the assessee. This being so, as admittedly there is no compliance before the AO and Id CIT(A) for production of necessary evidences, in the interest of justice, the issues in this appeal are restored to the file of the AO for re-adjudication after granting the assessee adequate opportunity of hearing.

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

Order dictated and pronounced in the open court on 18/10/2023.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 18/10/2023

B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Subash Chandra Mohanty,
Gundarpur, College Square, Cuttack
2. The Respondent: ITO, Ward 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