

**आयकर अपीलीय अधिकरण, कटक न्यायापीठ, कटक**

**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**  
श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

**(THROUGH VIRTUAL HEARING)**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND**

**SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**आयकर अपील सं/ITA No.263/CTK/2023**

**(निर्धारण वर्ष / Assessment Year : 2012-2013)**

M/s Pradhan Transport Pvt. Ltd., Mahanadi Vihar Road, Sikharpur, Cuttack-753003	Vs	ACIT, Circle-1(1), Cuttack
PAN No. : <b>AACCP 9795 Q</b>		
<b>(अपीलार्थी / Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>
<b>निर्धारिती की ओर से / Assessee by</b>	:	Shri B.K.Mahapatra, Advocate
<b>राजस्व की ओर से / Revenue by</b>	:	Shri Charan Dass, Sr. DR
<b>सुनवाई की तारीख / Date of Hearing</b>	:	09/10/2023
<b>घोषणा की तारीख / Date of Pronouncement</b>	:	09/10/2023

**आदेश / O R D E R**

**Per Bench :**

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 07.06.2023, passed in ITBA/NFAC/S/250/2023-24/1053602705(1) for the assessment year 2012-2013.

2. It was the submission of the Id. AR that the issue in this appeal was in respect of two additions representing loss & damages and bad debt. It was the submission that in appeal before the Id. CIT(A) though substantial documents have been produced, however, the Id. CIT(A) in para 5.3 of his order has held that "in absence of any concrete documentary evidence, the appeal cannot be adjudicated and, therefore, additions made by the Id. AO is upheld. It was the submission that if the Id. CIT(A) was not satisfied with the evidence as produced, then it was incumbent

upon the Id. CIT(A) to intimate the same to the assessee in regard to the documents required to be produced. It was the submission that the assessee has no objection if the issues are restored to the file of Id. CIT(A) for readjudication after granting the assessee adequate opportunity of being heard.

3. In reply, Id. Sr. DR vehemently supported the orders of the Id. AO and Id. CIT(A).

4. We have considered the rival submissions. A perusal of the order of the Id. CIT(A) shows that the order of the Id. CIT(A) is not a speaking order. Hearing on an appeal does not mean blindly adjudicated on the basis of just the evidence as produced by the assessee. In an appellate proceeding, it would be necessary to call for documents if any that are required for examination of the submissions of the assessee. It is an admitted fact that the proceedings before the Id. CIT(A) is an extension of the assessment proceedings. It does not do well in the eyes of the natural justice to simply dismiss the appeal of the assessee by a single line stating that there is absence of any concrete documentary evidence. If the Id. CIT(A) required further evidence, it was incumbent upon the Id. CIT(A) to intimate the assessee that the evidence submitted by the assessee needs to be further substantiated. In these circumstances, it is noticed that the order of the Id. CIT(A) is a non-speaking order. Therefore, issues in this appeal are restored to the file of Id. CIT(A) for readjudication after granting the assessee adequate opportunity of being heard.

5. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 09/10/2023.

**Sd/-**

(राजेश कुमार)

**(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**

(जार्ज माथन)

**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

**कटक** Cuttack; दिनांक Dated 09/10/2023

*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant-  
M/s Pradhan Transport Pvt. Ltd.,  
Mahanadi Vihar Road, Sikharpur,  
Cuttack-753003
2. प्रत्यर्थी / The Respondent-  
ACIT, Circle-1(1), Cuttack
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कटक** / DR,  
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

**आदेशानुसार/ BY ORDER,**

**(Assistant Registrar)**

**आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack**