



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

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
GIRISH AGRAWAL, ACCOUNTANT MEMBER**

ITA No.5/CTK/2023

Assessment Year : 2014-15

Vigyan Bharati Charitable Trust, Plot No.A/103, Saheed Nagar, Bhubaneswar.	Vs.	DCIT (Exemptions) Bhubaneswar
PAN/GIR No.AAATV 4531 H		
(Appellant)	..	(Respondent)

Assessee by : Shri B.D.Ojha, CA
Revenue by : Dr. Abani Kanta Nayak, Id CIT DR

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

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id
CIT(A), NFAC, Delhi dated 13.12.2022 in Appeal
No.ITBA/NFAC/S/250/2022-23/1047982259(1) for the assessment year
2014-15.

2. Shri B.D.Ojha, CA appeared for the assessee and Dr Abani Kanta
Nayak, Id CIT DR appeared for the revenue.

3. It was submitted by Id AR that the Id. CIT(Appeal) proceeded to dismiss the appeal of the assessee vide his impugned order passed ex-parte without giving any opportunity of being heard to the assessee. He submitted that the impugned order passed ex-parte is a clear violation of principle of natural justice. Hence, it was his prayer that the appeal may be restored to the file of the Id CIT(A) for fresh adjudication after hearing the assessee.

4. In reply, Id CIT DR submitted that the Id CIT(A) has disposed of the appeal of the assessee on the basis of written submission filed before him, therefore, it cannot be said that it is a clear violation of natural justice.

5. We have heard considered the rival submissions. A perusal of the impugned order shows that the Id CIT(A) has passed the order exparte without hearing the assessee. We, therefore, consider it fair and proper and in the interest of justice to set aside the impugned order passed by the Id. CIT(Appeal) and remit the matter back to him for disposing of the appeal of the assessee afresh on merit in accordance with law after giving proper and sufficient opportunity of being heard to the assessee. The assessee is directed to make due compliance before the Id. CIT(A) and extend all the possible cooperation in order to enable the Id. CIT(A) to dispose of the appeal afresh expeditiously.

6. 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/-
(Girish Agrawal)
ACCOUNTANT MEMBER

Cuttack; Dated 18/10/2023
B.K.Parida, SPS (OS)

SD/-
(George Mathan)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant : Vigyan Bharati Charitable Trust,
Plot No.A/103, Saheed Nagar, Bhubaneswar
2. The Respondent: DCIT (Exemptions)
Bhubaneswar
3. The CIT(A)-NFAC, Delhi.
4. Pr.CIT-, Bhubaneswar.
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack