



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.303/CTK/2023
Assessment Year : 2018-19

Sri Kanyakameswari Agencies, At: Maharana Street, PO: Berhampur, Dist: Ganjam	Vs.	Income Tax officer-1, Berhampur
PAN/GIR No.ABTFS 9123 N		
(Appellant)	..	(Respondent)

Assessee by : Shri P.K.Mishra, Adv
Revenue by : Shri Charan Das, Sr DR

Date of Hearing : 30/11/2023
Date of Pronouncement : 30/11/2023

ORDER

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 24.6.2022 in Appeal No.NFAC/2017-18/10005840 for the assessment year 2018-19.

2. Shri P.K.Mishra, Id AR appeared for the assessee and Shri Charan Das, Id Sr DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A) passed order exparte without giving opportunity to the assessee, therefore, the order passed is on gross violation of principles of natural justice. It was the submission that

the matter be restored to the file of the Id CIT(A) and Id AR undertakes to appear before the Id CIT(A) for disposal of the appeal.

4. In reply, Id Sr DR supported the order of the Id CIT(A).

5. I have heard the rival submissions. A perusal of the order of the Id CIT(A) shows that the Id CIT(A) has passed the order exparte due to the non-appearance on behalf of the assessee, as is evident from the impugned order and also non-furnishing of satisfactory documentary evidence to explain why the sale promotion expenses should not be disallowed u/s.37 of the Act before the AO as well as before the Id CIT(A). Before me, Id AR submitted that he will pursue the litigation against the addition made by the AO by furnishing the details. I also find that the Id CIT(A) has simply upheld the findings of the AO and confirmed the addition. Therefore, I set aside the order of the Id CIT(A) and restore the appeal to his file for adjudication afresh. I also direct the assessee to file all the details in support of the claim before the Id CIT(A). Needless to mention here that no order shall be passed without affording reasonable opportunity to the parties. Further, the assessee is directed to appear before the Id CIT(A) as may be fixed without any default. With these directions, the appeal is restore to the file of the Id CIT(A).

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

Order dictated and pronounced in the open court on 30/11/2023.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 30/11/2023
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Sri Kanyakarameswari Agencies,
At: Maharana Street, PO: Berhampur, Dist:
Ganjam
2. The Respondent: Income Tax officer-1,
Berhampur
3. The CIT(A)-NFAC, Delhi.
4. Pr.CIT, Berhampur
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack