

ITA No.331/CTK/2023
Assessment year: 2013-14

INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, 'SMC' CUTTACK

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.331/CTK/2023
Assessment year: 2013-2014

Santosh Kumar Rout, At: Jagannathpur, Kendrapara, Dist: Kendrapara.	Vs.	ITO, Kendrapara Ward, Kendrapara.
Appellant		Respondent
PAN No.AIAPR 2006 H		

Assessee by : Shri K.K.Bal, Adv
Revenue by : Shri S.C.Mohanty, Sr DR

Date of hearing: 4.1.2024
Date of pronouncement: 4.1.2024

ORDER

This is an appeal filed by the assessee against the order dated 28.8.2023 of the Id CIT(A), NFAC, Delhi in Appeal No.CIT(A), Cuttack/10156/2018-19 for the assessment year 2013-14

2. Shri K.K.Bal, Id AR appeared for the assessee and Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. It was submitted by Id AR that the appeal filed by the assessee against the assessment order has been disposed off by the Id CIT(A), NFAC, Delhi without hearing the assessee. It was the submission that the so called opportunities granted by the Id CIT(A) was during the Covid period and thereafter, the order has been passed exparte. It was also the submission that the assessment has been completed by the AO u/s.144

of the Act due to non compliance by the assessee. Therefore, it was the prayer that the assessee may be granted another opportunity to put forth his case before the Assessing Officer.

4. In reply, Id Sr DR submitted that the assessee had been granted sufficient opportunities by the Assessing Officer as well as by Id CIT(A). It was the submission by Id Sr DR that even the assessee has not produced any evidence before the Id CIT(A). Consequently, Id CIT(A) has passed the order exparte.

5. I have considered the rival submissions. A perusal of the order of the Id CIT(A) clearly shows that the order has been passed exparte without providing reasonable opportunity of being heard to the assessee. Even the assessment order has been passed exparte u/s 144 of the Act. Before me, Id AR undertakes that if an opportunity is granted, he will cooperate with the Assessing officer by producing the evidences, as required for completing the assessment. Therefore, in the interest of justice, the issues in this appeal are restored to the file of the Assessing Officer for a denovo assessment. The assessee is directed to cooperate with the Assessing Officer for early completion of assessment.

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

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Dated 4.1.2024
B.K.Parida, Sr. PS(OS)

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1. Appellant: Santosh Kumar Rout, At: Jagannathpur, Kendrapara, Dist: Kendrapara.
2. Respondent: ITO, Kendrapara Ward, Kendrapara.
3. CIT(A), NFAC, Delhi
4. Pr. CIT, Cuttack
5. DR, ITAT
6. Guard file.

Sr. Pvt. Secretary,
ITAT, Cuttack