

आयकर अपीलीय अधिकरण, कटक न्यायापीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
(THROUGH VIRTUAL HEARING)

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER
आयकर अपील सं/ITA No.271/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2014-2015)

Mr. Ganesh Agrawal, Main Road, Rajgangpur, Sundargarh-770017	Vs	ITO, Ward-1, Rourkela
PAN No. : ABYPA 5029 J		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से / Assessee by	:	None
राजस्व की ओर से / Revenue by	:	Shri Charan Dass, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	30/11/2023
घोषणा की तारीख/ Date of Pronouncement	:	30/11/2023

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 15.05.2023, passed in DIN & Order No.ITBA/NFAC/S/250/2023-24/1052822766(1) for the assessment year 2014-2015.

2. None represented on behalf of the assessee. Shri Charan Dass, Sr. DR appeared on behalf of the revenue.

3. On perusal of the appeal record, it is found that the appeal of the assessee is delayed by 35 days. In this regard, the assessee has filed condonation petition along with affidavit mentioning the sufficient reasons for the delay, to which the Id. Sr. DR did not seriously object. In view of the above, the delay of 35 days in filing the present appeal is hereby condoned and the appeal is disposed off on merits.

4. Ld.Sr.DR vehemently supported the orders of the authorities below. It was the submission that the assessee was given sufficient opportunity to provide the details in respect of his claim, however, the assessee could not produce the same either before the AO or before the Id. CIT(A). Therefore, the orders of both the lower authorities deserve to be upheld.
5. We have heard the submission of Id.Sr.DR. A perusal of the order of the Id. CIT(A) shows that the Id. CIT(A) had granted a few opportunity to the assessee to represent its case before him. However, it is noticed that the assessee has not been effectively represented either before the AO or before the Id. CIT(A) and consequently on account of non-availability of evidences before the Id. CIT(A), the issues have been held against the assessee. Considering the facts and circumstances of the case and in the interest of natural justice, the issues in this appeal are restored to the file of Id. CIT(A) for readjudication after granting the assessee adequate opportunity of being heard. The assessee is also directed to produce all the material evidences in respect of his claim before the Id. CIT(A).
6. In the result, appeal of the assessee is partly allowed for statistical purposes.

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

Sd/-
(GIRISH AGRAWAL)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

कटक Cuttack; दिनांक Dated 30/11/2023

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
Mr. Ganesh Agrawal,
Main Road, Rajgangpur,
Sundargarh-770017
2. प्रत्यर्थी / The Respondent-
ITO, Ward-1, Rourkela
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