

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, 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.292/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2017-2018)

The World Retails Private Limited, Plot No.380, Bomikhal, Behind Shiv Mandir, Bhubaneswar-10	Vs	DCIT/ACIT, Circle-1(2), Bhubaneswar
PAN No. :AADCT 4042 P		
(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 25.07.2023, passed in DIN & Order No.ITBA/NFAC/S/250/2023-24/1054564519(1) for the assessment year 2017-2018.

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

3. An adjournment application dated 27.11.2023, which was received by the Registry on 29.11.2023, was filed by the Id. AR of the assessee, thereby seeking 30 days time to collect the papers and documents relating to the present appeal. However, looking to the facts of the case as also the impugned order is an ex-parte order on account of non-

appearance of the assessee before the Id. CIT(A), we reject the adjournment application and proceed to dispose of the appeal 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 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 assess0ee 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-
The World Retails Private Limited,
Plot No.380, Bomikhal, Behind Shiv Mandir,
Bhubaneswar-10
2. प्रत्यर्थी / The Respondent-
DCIT/ACIT, Circle-1(2), Bhubaneswar
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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)**आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack**