

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.291/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2015-2016)

BS Mining Corporation Pvt. Ltd., At: Joda Basti, Joda, keonjhar-758034 PAN No. : AADCB 5115 H	Vs	ACIT, Circle-1(1), Cuttack
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से / Assessee by	:	Shri Chitrasen Parida, Advocate
राजस्व की ओर से / Revenue by	:	Shri Charan Dass, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	28/11/2023
घोषणा की तारीख/ Date of Pronouncement	:	28/11/2023

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 08.08.2023, passed in ITBA/NFAC/S/250/2023-24/1054940060(1), for the assessment year 2015-2016.

2. It was submitted by the Id. AR that the assessee has not received the notice for hearing, which has been mentioned by the Id. CIT(A) in para 5 that “notices of hearing have been issued”. It was the submission that the assessee may be granted another opportunity for representing its appeal before the Id.CIT(A).

3. Ld. Sr. DR vehemently supported the orders of the Id. AO and Id. CIT(A).

4. We have considered the rival submission. A perusal of the order of the Id. CIT(A) shows that five opportunities have been granted to the assessee. However, admittedly, the assessee has specifically mentioned that he has not received the notice. A perusal of the order of the Id. CIT(A) also shows that no decision on merits has been taken by the Id. CIT(A). In these circumstances, in the interest of justice, issues in this appeal are restored to the file of Id. CIT(A) for readjudication after granting the assessee adequate opportunity of hearing.

5. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 28/11/2023.

**Sd/-
(GIRISH AGRAWAL)**

लेखा सदस्य/ ACCOUNTANT MEMBER

**Sd/-
(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 28/11/2023

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
BS Mining Corporation Pvt. Ltd.,
At: Joda Basti,
Joda, keonjhar-758034
2. प्रत्यर्थी / The Respondent-
ACIT, Circle-1(1), Cuttack
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