

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.286/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Rotary Public School Angul, VIP Road Angul, Angul-759122	Vs	ITO, Ward Angul, Angul
PAN No. : AACAR 1936 R		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri P.R.Mohanty, 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 27.07.2023, passed in ITBA/NFAC/S/250/2023-24/1054672129(1), for the assessment year 2017-2018.

2. It was submitted by the Id. AR that the assessee had filed appeal against the order of the AO before the Id. CIT(A). It was the submission that the assessee had not received the notice of hearing from the Id. CIT(A). It was the prayer that the assessee may be granted another opportunity to represent its appeal before the Id. CIT(A).

3. In reply, Id. DR vehemently supported the order of the Id. CIT(A) and submitted that the Id. CIT(A) has adjudicated the issue on merits and there was no reason that issues could be restored to the file of Id. CIT(A)

as the assessee has not cooperated in the assessment proceedings nor before the Id. CIT(A).

4. We have considered the rival submissions. A perusal of the assessment order shows that substantial opportunity was provided by the AO. The assessee has not complied with the notices and this has resulted in framing the assessment u/s.144 of the Act. A perusal of the order of the Id. CIT(A) shows that notices have been issued to the assessee by the Id. CIT(A) and the assessee has not represented its appeal before the Id. CIT(A). However, in the interest of natural justice and to grant the assessee another chance to correct its actions and comply with the notices issued, the issues in this appeal are restored to the file of the AO for readjudication after granting the assessee adequate opportunity of being heard. The assessee is directed to produce all the material evidence to substantiate its claim before the AO. Should the assessee not cooperate in the assessment proceedings, the liberty is granted to the AO to draw inference as per law.

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 अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Rotary Public School Angul,
VIP Road Angul,
Angul-759122
2. प्रत्यर्थी / The Respondent-
ITO, Ward Angul, Angul
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**