

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.287/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2015-2016)

Mr. Prafulla Kumar Mohapatra, At: Sarastia, Ranital, District : Bhadrak-756111	Vs	ACIT, Balasore Circle, Balasore
PAN No. : ACSPM 3806 E		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Bivash Ranjan Panda, 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 / ORDER

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 20.07.2023, passed in ITBA/NFAC/S/250/2023-24/1054473179(1), for the assessment year 2015-2016.

2. It was submitted by the Id. AR that the appeal filed by the assessee against the assessment order has been disposed off by the Id. CIT(A) without hearing the assessee. It was the prayer that the assessee may be granted another opportunity of being heard.

3. In reply, Id. Sr. DR submitted that the assessee had been granted sufficient opportunities by the Id. CIT(A) and the assessee has not represented before the Id. CIT(A). Consequently, the Id. CIT(A) had adjudicated the issue following the decision of the coordinate bench of the

Tribunal in assessee's own case. It was the submission that the order of the Id. CIT(A) is liable to be upheld.

4. We have considered the rival submissions. A perusal of the order of the Id. CIT(A) shows that in para 4.3.3, the Id. CIT(A) has adjudicated the issue on merits by following the decision of the coordinate bench of this Tribunal in assessee's own case for the earlier assessment years. However, it is further noticed that the assessee has not produced the books of accounts before the AO for verification. The assessee, admittedly, is maintaining the ledger copies and its profit and loss account and the balance sheet. Obviously, the assessee must be maintaining its books of accounts. In these circumstances, so as to grant the assessee another opportunity to rectify its failure and produce its books of accounts before the Id. AO, the issues in this appeal are restored to the file of the Id. AO for readjudication after granting the assessee adequate opportunity of being heard.

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-
Mr. Prafulla Kumar Mohapatra,
At: Sarastia, Ranital,
District : Bhadrak-756111
2. प्रत्यर्थी / The Respondent-
ACIT, Balasore Circle, Balasore
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