

**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.162/CTK/2022**

**(निर्धारण वर्ष / Assessment Year : 2015-2016)**

Odisha Cooperative Tassar & Silk Federation Limited (SERIFED), Janpath, Sahid Nagar, Bhubaneswar-751007	Vs	DCIT, Circle-4(1), Bhubaneswar
PAN No. :AAAAO 0169 R		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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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 30.05.2022, passed in ITBA/NFAC/S/250/2022-23/1043689152(1), for the assessment year 2015-2016.

2. Ld. Sr. DR submitted an adjournment application, however, looking to the facts of the case as also the impugned order is an exparte order, therefore, the Bench proceeded to dispose off the appeal of the assessee.

3. At the time of hearing, it was noticed that a perusal of the order of the Id. CIT(A) shows that the assessee has not responded to various notice issued by the Id. CIT(A) and consequently the Id. CIT(A) has been handicapped in regard to the arguments of the assessee. This being so, in the interest of justice, the issues in this appeal are restored to the file of

Id. CIT(A) after granting the assessee adequate opportunity of being heard. If the assessee continues to maintain its lackadaisical attitude, liberty is available with the Id. CIT(A) to draw adverse inference.

4. 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-  
Odisha Cooperative Tassar & Silk  
Federation Limited (SERIFED),  
Janpath, Sahid Nagar,  
Bhubaneswar-751007
2. प्रत्यर्थी / The Respondent-  
DCIT, Circle-4(1), Bhubaneswar r
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**