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.289/CTK/2023**

(**निर्धारण वर्ष /** Assessment Year : 2017-2018)

Nirmal Barik, Padhuan Padhuan, Anantapur, Bhadrak	Vs	ITO, Bhadrak
PAN No. :**ALFPB 5745 D**		

(**अपीलार्थी /Appellant**)	..	(**प्रत्यर्थी / Respondent**)

निर्धारिती की ओर से /Assessee by	:	Shri Biswojit Sahoo, CA
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 ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 15.03.2023, passed in ITBA/NFAC/S/250/2022-23/1050798334, for the assessment year 2017-2018.

2. It was submitted by the ld. AR that the appeal of the assessee is delayed by 104 days for which the assessee has filed necessary affidavit for condonation of delay, wherein he has mentioned that the assessee failed to file the instant appeal within the time due to health problems. The affidavit filed by the assessee has not found to be false. Consequently, the delay of 104 days in filing the appeal is hereby condoned and the appeal is disposed off on merits.

3. On perusal of the order of the ld. CIT(A) shows that the appeal has been posted on multiple occasions. Further it is noticed that the assessee has not represented its appeal before the ld. CIT(A). A perusal of the order of the ld. CIT(A) also shows that the ld. CIT(A) has not adjudicated the appeal of the assessee on merits. In these circumstances, in the interest of natural justice, the issues in this appeal are restored to the file of ld. CIT(A) for re-adjudication after granting the assessee adequate opportunity of being heard.

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/-	Sd/-
(GIRISH AGRAWAL)	**(GEORGE MATHAN)**
लेखा सदस्य/ **ACCOUNTANT MEMBER**	**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-
   Nirmal Barik,
   Padhuan Padhuan,
   Anantapur, Bhadrak
2. प्रत्यर्थी / The Respondent-
   ITO, Bhadrak
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