

ITA No.330/CTK/2023  
Assessment year: 2013-14

INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK BENCH, 'SMC' CUTTACK

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.330/CTK/2023  
Assessment year: 2013-2014

Kalpana Sahoo, Laxminarayanpur, Dist: Kendrapara	Vs.	ITO, Kendrapara Ward, Kendrapara.
Appellant		Respondent
PAN No.CWFOS 4722 J		

Assessee by : None  
Revenue by : Shri S.C.Mohanty, Sr DR

Date of hearing: 4.1.2024  
Date of pronouncement: 4.1.2024

**ORDER**

This is an appeal filed by the assessee against the order dated 16.3.2023 of the Id CIT(A), NFAC, Delhi in Appeal No.CIT(A), Cuttack/10163/2016-17 for the assessment year 2013-14

2. None appeared on behalf of the assessee despite notice issued to the assessee. Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. The appeal is time barred by 165 days. The assessee has filed condonation petition 14.11.2023 supported by an affidavit stating that as she was suffering from paralysis due to brain stroke during the month of January, 2023, the appeal could not be filed within the stipulated period and there was no malafide intention for the delay in filing the appeal. It was the prayer that the delay be condoned and the appeal be disposed off on merits. Ld Sr DR did not have serious objection to the condonation

petition. Accordingly, I condone the delay of 165 days and proceed to dispose off the appeal of the assessee after hearing Id Sr DR in the absence of Id AR of the assessee.

4. I have heard Id Sr DR and perused the material on record. A perusal of the order of the Id CIT(A) clearly shows that Id CIT(A) passed the impugned order exparte without hearing the assessee. It is also seen that the assessment has been passed exparte u/s.144 of the Act due to non-cooperation of the assessee. In the grounds of appeal, the assessee has stated that even though several annexures were filed before the Id CIT(A), same were ignored and the appeal has been disposed of on account of non-compliance by the assessee. In view of above, as the required documents are not considered by the Id CIT(A) while adjudicating the appeal and also the assessment has been passed u/s.144, in the interest of natural justice, I deem it fit to restore the issues to the file of the AO for passing fresh assessment order in accordance with law. The assessee is also directed to cooperate with the Assessing officer for early completion of the assessment order.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Dated 4.1.2024  
B.K.Parida, Sr. PS(OS)

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1. Appellant: Kalpana Sahoo, Laxminarayanpur, Dist: Kendrapara
2. Respondent: ITO, Kendrapara Ward, Kendrapara.
3. CIT(A), NFAC, Delhi
4. Pr. CIT, Cuttack, now PCIT-1, Bhubaneswar
- 5.
6. DR, ITAT
7. Guard file.

Sr. Pvt. Secretary,  
ITAT, Cuttack