



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK 'SMC' BENCH, CUTTACK**

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.33/CTK/2024

Assessment Year : 2018-19

Income Tax Officer (Exemption), Sambalpur	Vs.	Jeevan Kalyana Sadhana Kendra, Junwani, Nuapada
PAN/GIR No.AAAAJ 9932 H		
(Appellant)	..	(Respondent)

C.O.No./CTK/2024

(in ITA No.33/CTK/2024)

Assessment Year : 2018-19

Jeevan Kalyana Sadhana Kendra, Junwani, Nuapada	Vs.	Income Tax Officer (Exemption), Sambalpur
PAN/GIR No.AAAAJ 9932 H		
(Cross objector)	..	(Appellant)

Assessee by : None (adjournment petition)

Revenue by : None

Date of Hearing : 26/03/2024

Date of Pronouncement : 26/03/2024

ORDER

This is an appeal filed by the revenue against the order of the Id CIT(A), NFAC, Delhi dated 24.11.2023 in Appeal No.NFAC/2017-18/10035076 for the assessment year 2018-19. The cross objection No..2/CTK/2024 is filed by the assessee against the appeal of the revenue.

2. None appeared on behalf of the assessee. However, Id AR for the assessee has sought adjournment as also the Id Sr DR of the revenue on the ground that 26.3.2024 is a holiday on account of 'Holi'. 'Holi' was on 25.3.2024, which was on Monday and was a holiday. 26.3.2024 is not a holiday and the notice of hearing has been issued much in advance. Consequently, grounds raised in the adjournment petitions are found to be unsupported and, therefore, I reject the petitions and appeal of the revenue and cross objection of the assessee are disposed of on merits.

3. A perusal of the order of the Id CIT(A), most specifically at para 4.2, shows that the Id CIT(A) has followed the judicial discipline in following the order of the Jurisdictional ITAT, Cuttack Bench in assessee's own case in ITA No.73/CTK/2022 dated 2.3.2023 for the assessment year 2015-16, wherein, the issue in the appeal regarding the claim of exemption u/s.11 has been held in favour of the assessee. This being so, as it is noticed that the Id CIT(A) has followed the judicial discipline and has followed the order of the Tribunal in assessee's own case for the assessment year 2015-16 (supra), I find no error in the order of the Id CIT(A), which calls for any interference. Consequently, the appeal of the revenue stands dismissed. As the appeal of the revenue stands dismissed, the cross objection of the assessee also stands dismissed as the same is in support of the order of the Id CIT(A).

4. In the result, appeal of the revenue and cross objection of the assessee is dismissed.

Order dictated and pronounced in the open court on 26/03/2024.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 26/03/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Income Tax Officer
(Exemption), Sambalpur
2. The Respondent: Jeevan Kalyana Sadhana
Kendra, Junwani, Nuapada
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Sambalpur
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack