



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.34/CTK/2024

Assessment Year : 2017-18

Bharatpur Collery Employees Consumer Co- operative Store Limited, N.S.Nagar, Bharatpur	Vs.	ITO, Ward 3(2), Bhubaneswar
PAN/GIR No.AABAB 9857 C		
(Appellant)	..	(Respondent)

Assessee by : None (adjournment petition)

Revenue by : None (adjournment petition)

Date of Hearing : 26/03/2024

Date of Pronouncement : 26/03/2024

ORDER

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 29.11.2023 in Appeal No.CIT(A), Bhubaneswar/10380/2019-20 for the assessment year 2017-18.

2. None represented on behalf of the assessee. However, an adjournment petition has been filed by the assessee, intimating that Id Counsel is to travel 140 kms to represent his case and 'Holi' is being celebrated on 26.3.2024. Ld SR DR has also sought adjournment on the ground of holiday on account of 'Holi'. The Central Government offices are

functioning on 26.3.2024. The grounds raised by the assessee and the revenue are therefore un-substantiated and rejected and the appeal is being disposed of on merits.

3. Perusal of the order of Id CIT(A) shows that the Id CIT(A) has rejected the appeal of the assessee on account of non-representation/non-prosecution. Perusal of the assessment order also shows that same has been passed exparte u/s.144 of the Act. Thus, clearly, the assessee has not been heard nor produced any evidence before the AO or Id CIT(A) to substantiate its claim. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Assessing Officer for re-adjudication after granting the assessee adequate opportunity of being heard.

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

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 : Bharatpur Collery
Employees Consumer Co-operative Store
Limited, N.S.Nagar, Bharatpur
2. The Respondent: ITO, Ward 3(2),
Bhubaneswar
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack