



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.39/CTK/2024
Assessment Year : 2017-18

Suresh Kumar Upadhaya, Duplex No.1, Shreehari Bihar, Batamangala, Puri.	Vs.	Income Tax Officer, Ward Puri See Beach, Puri.
PAN/GIR No.AAXPU 2412 K		
(Appellant)	..	(Respondent)

Assessee by : Shri Mohit Sheth, Adv
Revenue by : Shri S.C.Mohanty, Id Sr DR

Date of Hearing : 27/03/2024
Date of Pronouncement : 27/03/2024

ORDER

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 15.12.2023 in Appeal No.CIT(A) Bhubaneswar-2/10133/2019-20 for the assessment year 2017-18.

2. Shri Mohit Seth, Id AR appeared for the assessee. Shri S.C.Mohanty, Id Sr DR represented on behalf of the revenue.

3. It was submitted by Id AR that the Id CIT(A) had issued notices on three occasions but the notices were not received by the assessee. It was the further submission that the assessment order has been passed exparte

and addition made in respect of the demonetization currency deposited in the assessee's bank account. It was the submission that the assessee may be granted another opportunity to appear before the AO to produce all the evidences in support of its claim.

4. In reply, Id Sr DR vehemently supported the order of the Assessing Officer and Id CIT(A).

5. I have considered the rival submissions. As it is noticed that the assessment order is itself an exparte order and Id AR has undertaken to produce all the evidences before the AO if an opportunity is given, in the interest of justice and fair-play, the issues in this appeal are restored to the file of the Assessing Officer for readjudication after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 27/03/2024.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 27/03/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Suresh Kumar Upadhaya,
Duplex No.1, Shreehari Bihar,
Batamangala, Puri
2. The Respondent: Income Tax Officer, Ward
Puri See Beach, Puri.
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT-2, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack