



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.46/CTK/2024

Assessment Year : 2017-18

Binesh Prasad Singh,S/o- Birendra Prasad Singh, Madhapur, Kendrapara- 754211	Vs.	Income Tax Officer, Kendrapara.
PAN/GIR No.ECSPS 3679 R		
(Appellant)	..	(Respondent)

Assessee by : Shri P.K.Mishra, Adv
Revenue by : Shri S.C.Mohanty, Id Sr DR

Date of Hearing : 02/04/2024

Date of Pronouncement : 02/04/2024

ORDER

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 5.1.2024 in Appeal No.CIT(A),Cuttack/10680/2019-20 for the assessment year 2017-18.

2. Shri P.K.Mishra, Id AR appeared for the assessee and Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. I have considered the rival submissions. A perusal of the order of the Id CIT(A) shows that the Id CIT(A) has dismissed the assessee's appeal on the ground that no satisfactory explanation has been offered. A perusal of the assessment order also shows that even before the assessment

proceedings, the assessee has not produced any evidence. This being so, on account of the prayer from both the sides, the issues in this appeal are restored to the file of the Assessing Officer for readjudication after granting the assessee adequate opportunity of hearing to substantiate his case.

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

Order dictated and pronounced in the open court on 02/04/2024.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 02/04/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Binesh Prasad Singh, S/o-
Birendra Prasad Singh, Madhapur,
Kendrapara-754211
2. The respondent: Income Tax Officer,
Kendrapara.
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