

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ,कटक

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No.04/CTK/2024

(निर्धारण वर्ष / Assessment Year :2016-2017)

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|--|----|---------------------------|
| Gangadhar Behera, Plot No.205/1897, Unit-VI, Ekamra Marg, Ganga Nagar, Bhubaneswar-751001 | Vs | DCIT, Bhubaneswar |
| PAN No. :ASOPB 2202 M | | |
| (अपीलार्थी /Appellant) | .. | (प्रत्यर्थी / Respondent) |
| निर्धारिती की ओर से /Assessee by | : | Shri K.K.Sahoo, Advocate, |
| राजस्व की ओर से /Revenue by | : | Shri S.C.Mohanty, Sr. DR |
| सुनवाई की तारीख / Date of Hearing | : | 11/03/2024 |
| घोषणा की तारीख/Date of Pronouncement | : | 11/03/2024 |

आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 08.11.2023, passed in DIN & Order No.ITBA/NFAC/S/250/2023-24/1057813729 (1) for the assessment year 2016-2017.

2. Ld. AR has filed an adjournment letter mentioning that the relevant documents in connection with the aforesaid appeal are not available with the counsel of the assessee, therefore, it is not possible to conduct the hearing.

3. A perusal of the order of the Id. CIT(A), shows that Id. CIT(A) has dismissed the appeal of the assessee on account of non-compliance on the part of the assessee. This is evident from the decision portion of the order of the Id. CIT(A) in para 6 of his order. The lackadaisical attitude of the assessee had actually let the Id. CIT(A) to dismiss the appeal of the assessee. Even before the Tribunal, it is noticed that the lackadaisical

attitude of the assessee continues. However, considering the fact that this is a Single Member Case(SMC) and considering the fact that the assessee is a small assessee, in the interest of justice, the issues in this appeals are restored to the file of the Id. CIT(A) for re-adjudication after granting the assessee adequate opportunity of hearing. Should the assessee continue with his lackadaisical attitude in regard to representation before the Id. CIT(A), liberty is granted to the Id. CIT(A) to draw adverse inference.

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

Order dictated and pronounced in the open court on 11/03/2024.

Sd/-
(जार्ज माथन)
(GEORGE MATHAN)
न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 11/03/2024

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अद्येषित/Cop.y of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Gangadhar Behera,
Plot No.205/1897, Unit-VI,
Ekamra Marg, Ganga Nagar,
Bhubaneswar-751001
2. प्रत्यर्थी / The Respondent-
DCIT, Bhubaneswar
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कटक** / DR,
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack