

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.08/CTK/2024

(निर्धारण वर्ष / Assessment Year :2017-2018)

Braja Kishore Tripathy, Belatala, Pattamundai NAC, District –Kendrapara, Odisha	Vs	ITO, Ward Kendrapara
PAN No. : AHIPT 6105 C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	None(Adjournment Application filed)
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 07.11.2023, passed in DIN & Order No.ITBA/NFAC/S/250/2023-24/1057757732(1) for the assessment year 2017-2018.

2. None appeared on behalf of the assessee, however, an adjournment application filed by the AR of the assessee mentioning therein that the case records are yet to be reached at the office of the arguing counsel and the paper book is required to be filed containing requisite documents. The grounds for adjournment are found to be unsatisfactory. Thus, the adjournment application filed by the assessee is rejected.

3. A perusal of the order of the Id. CIT(A), more specifically in para 5.6, shows that the assessee has not furnished any documentary evidence to substantiate his claim for the year under consideration. This

being so, as the documentary evidences are not being produced before the Id. CIT(A), it would obviously not possible to produce such evidences before the Tribunal. In these circumstances, so as to grant the assessee adequate opportunity of being heard to substantiate his case, the issues in this appeal are restored to the file of AO for re-adjudication after granting sufficient opportunity of hearing to the assessee.

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-
Braja Kishore Tripathy,
Belatala, Pattamundai NAC,
District –Kendrapara, Odisha
2. प्रत्यर्थी / The Respondent-
ITO, Ward Kendrapara
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