



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.422/CTK/2019
Assessment Year : 2014-15

M/s. McML ECI Joint Venture,C-9, Industrial Estate, Yelahanka, Bangalore-560064	Vs.	ITO, Bhubaneswar	Ward-2(1),
PAN/GIR No.AABAM 1277 H			
(Appellant)	..	(Respondent)	

Assessee by : None
Revenue by : Shri Sanjay Kumar, CIT DR

Date of Hearing : 18/04/2024
Date of Pronouncement : 18/04/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id
CIT(A)-1, Bhubaneswar, dated 30.8.2019 in Appeal No.0399/16-17 for the
assessment year 2014-15.

2. None appeared for the assessee and Shri Sanjay Kumar, Id CIT DR
appeared for the revenue.

3. We have heard Id CIT DR. A perusal of the impugned order clearly shows that the Id CIT(Appeal-1) has passed the order exparte without the representation from the side of the assessee despite giving various opportunities. The only issue involved in the appeal is against the confirmation of disallowance of Rs.8,02,17,911/- u/s.40(a)(ia) of the Act. Perusal of the impugned order also shows that the CIT (A) has confirmed the addition as no materials or evidences could not be filed before him to support that the expenditure of Rs.8,02,17,911/- is not coming under the purview of section 194C for which section 40(a)(ia) has no implication on such payment. Perusal of the appeal records also shows that the assessee had requested for transfer of the file from Cuttack to Bangalore to pursue his case but the same has not been acceded to as the Assessing Officer in this case is from Cuttack. In view of above, in order to render substantial justice, we deem it fit and proper to remit the matter back to the file of the Id CIT(A) to readjudicate the issues in the appeal afresh after affording adequate opportunity to the assessee. The assessee is also directed to appear suomoto before the Id CIT(A) and present his case with necessary documents and evidences. With these directions, the appeal is restored back to the file of the Id CIT(A).

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

Order dictated and pronounced in the open court on 18/04/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 18/04/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : M/s. McML ECI Joint Venture,C-9, Industrial Estate, Yelahanka, Bangalore-560064
2. The Respondent: ITO, Ward-2(1), Bhubaneswar
3. The CIT(A)-1, Bhubaneswar
4. Pr.CIT-1, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack