

**आयकर अपीलीय अधिकरण, कटक न्यायापीठ, कटक**

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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND**

**SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**आयकर अपील सं/ITA No.68/CTK/2024**

**(निर्धारण वर्ष / Assessment Year : 2017-2018)**

Sanjay Kumar Mohapatra, C/o-Jasoda Filling Station, At/PO-Panikoili, District-Jajpur	Vs	ITO Ward-Jajpur, Jajpur
<b>PAN No. :AJGPM 5146 E</b>		

<b>(अपीलार्थी / Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>
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<b>निर्धारिती की ओर से / Assessee by</b>	:	Shri S.K.Jena, Advocate
<b>राजस्व की ओर से / Revenue by</b>	:	Shri S.C.Mohanty, Sr. DR
<b>सुनवाई की तारीख / Date of Hearing</b>	:	24/04/2024
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	24/04/2024

**आदेश / O R D E R**

**Per Bench :**

This is an appeal filed by the assessee against the order dated 19.12.2023, passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi in DIN & Order No.ITBA/NFAC/S/250/2023-24/1058871938(1) for the assessment year 2017-2018.

2. At the time of hearing, it was submitted by the Id. AR that the appeal of the assessee was dismissed on account of non-submission of the condonation petition for delay of 23 days in filing the appeal before the Id. CIT(A), NFAC. It was the submission that though number of opportunities have been given on account of the fact that the assessee had not intimated the counsel in regard to the hearing because the assessee was not well-versed with computers and had no access his income tax portal, the issues have gone unnoticed. It was the prayer that

if an opportunity be given to the assessee to appear before the Id. CIT(A), NFAC the assessee would comply the direction of the Id. CIT(A), NFAC.

3. In reply, Id. Sr. DR supported the order of the Id. AO and Id. CIT(A), NFAC. It was the submission that failure on the part of the assessee to look after his own affairs should not give rise to second opportunity.

4. We have considered the rival submissions. A perusal of the facts of the present case shows that there was delay of only 23 days in filing the appeal before the Id. CIT(A), NFAC. It is also an admitted fact that the assessee has not responded to the notices issued by the Id. CIT(A), NFAC. However, considering the submissions of the Id. AR, in the interest of justice, the issues in this appeal are restored to the file of Id. CIT(A), NFAC for granting another opportunity to the assessee to submit his petition for condonation of delay and to make his submission in regard to merits of his appeal.

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

Order dictated and pronounced in the open court on 24/04/2024.

Sd/-

**(MANISH AGARWAL)**

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 24/04/2024

*Prakash Kumar Mishra, Sr.P.S.*

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-  
Sanjay Kumar Mohapatra,  
C/o-Jasoda Filling Station,  
At/PO-Panikoili,  
District-Jajpur
2. प्रत्यर्थी / The Respondent-

ITO Ward-Jajpur, Jajpur

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