

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, 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.323/CTK/2023**

**(निर्धारण वर्ष / Assessment Year : 2015-2016)**

Sri Sunil Kumar Mahapatra, At: Chand Market Complex, In front of R.T.O. Office, NH-06, Bargarh, PO/Dist: Bargarh-768028	Vs	DCIT, Circle-2(1), Sambalpur
<b>PAN No. :ACKPM 3506 H</b>		

<b>(अपीलार्थी / Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>
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<b>निर्धारिती की ओर से / Assessee by</b>	:	Shri P.K.Mishra, Advocate
<b>राजस्व की ओर से / Revenue by</b>	:	Shri S.C.Mohanty, Sr. DR
<b>सुनवाई की तारीख / Date of Hearing</b>	:	25/04/2024
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	25/04/2024

**आदेश / O R D E R**

**Per Bench :**

This is an appeal filed by the assessee against the order dated 30/06/2023, passed by the CIT(A)-2, Bhubaneswar, passed in I.T.Appeal No.Sambalpur/10129/2017-18, for the assessment year 2015-2016.

2. Ld. AR submitted that the assessee is an individual and derives income from business of Civil Construction. During the course of assessment proceedings, the AO asked the assessee certain details regarding his claim, however, the assessee could not submit the documentary evidence before the AO, resulting into making addition on the amount received from the sundry creditors treating the same as bogus. Further the AO has made disallowance of labour charges payable shown in the sundry creditors. Ld. AR submitted that the assessee has

produced the documentary evidence as were sought for by the AO, however, those documents have not been considered. Even before the Id. CIT(A) the assessee has filed statement of facts along with grounds of appeal. But the Id. CIT(A) without providing sufficient opportunity, has dismissed the appeal of the assessee. Therefore, the Id. AR prayed that one more opportunity may be provided to the assessee to represent its case and substantiate its claim before the AO.

3. In reply, Id. Sr. DR vehemently supported the orders of the Id. CIT(A) and the Id. AO. It was the submission that restoring the matter to the file of AO would be, in fact, giving the assessee a second round which should not be granted.

4. We have considered the rival submissions. A perusal of para 3 the impugned order passed by the Id. CIT(A), shows that the notices were issued to the assessee, however, the assessee did not response to the same, neither any reply has been filed by the assessee. Though the Id. AR submitted that the assessee has submitted his statement of facts along with grounds of appeal before the Id. CIT(A), which does not sufficient to decide the case. Looking to the facts and circumstances of the case as well as the prayer of the Id. AR of the assessee, we restore the issues to the file of Id. AO for readjudication afresh. The assessee is directed to cooperate with the AO providing documentary evidence to substantiate its claim, positively.

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

Order dictated and pronounced in the open court on 25/04/2024.

**Sd/-**  
**(GEORGE MATHAN)**  
न्यायिक सदस्य / JUDICIAL MEMBER

**Sd/-**  
**(MANISH AGARWAL)**  
लेखा सदस्य/ ACCOUNTANT MEMBER

कटक Cuttack; दिनांक Dated 25/04/2024

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

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

1. अपीलार्थी / The Appellant-  
Sri Sunil Kumar Mahapatra,  
At: Chand Market Complex,  
In front of R.T.O. Office,  
NH-06, Bargarh,  
PO/Dist: Bargarh-768028
2. प्रत्यर्थी / The Respondent-  
DCIT, Circle-2(1), Sambalpur
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