

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.75&76/CTK/2024

(निर्धारण वर्ष / Assessment Year : 2016-2017 & 2017-2018)

Talcher Angul Meramundali Development Authority, Angul	Vs	ITO, Angul Ward, Angul
PAN No. :AAAJT 2595 B		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	Shri P.K.Mishra, Advocate
राजस्व की ओर से /Revenue by	:	Shri S.C.Mohanty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	29/04/2024
घोषणा की तारीख/Date of Pronouncement	:	29/04/2024

आदेश / O R D E R

Per Bench :

These are the appeals 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/250/2023-24/1058881946(1) and order dated 28.12.2023 passed in No.ITBA/NFAC/S/250/2023-24/1059154968(1) for the assessment years 2016-2017 & 2017-2018.

2. It was submitted by the Id. AR that the Id. CIT(A) has decided both the appeals of the assessee ex-parte. It was the submission that even the assessments in the case of the assessee were ex-parte assessments. It was the submission that the assessee is a local development authority in respect of Talcher, Angul, Meramundali Development Authority. It was the submission that the assessee functions with only four staffs and the assessee admittedly had not filed its return of income for the relevant

assessment years. It was the submission that the assessee stood unrepresented before the lower authorities. It was the prayer that if the issues in both the appeals are restored to the file of AO, the assessee would cooperate in the assessment proceedings and sort out its tax affairs. It was the submission that the assessee may be granted sufficient opportunity of being heard to represent both the cases before the AO.

3. In reply, Id. Sr. Dr vehemently supported the order of the Id. AO and Id. CIT(A).

4. We have considered the rival submissions. A perusal of the facts and circumstances of the case clearly shows that there was non-cooperation by the assessee before the lower authorities in both the appeals. As it was submitted by the Id. AR that the assessee is functioning with only 4 staffs and the Head of the Organisation is the District Collector, Angul, therefore, in the interest of justice, this issues in both the appeals are restored to the file of the AO for rejudicating the afresh after granting the assessee adequate opportunities of being heard.

5. In the result, both appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 29/04/2024.

Sd/-

(MANISH AGARWAL)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

कटक Cuttack; दिनांक Dated 29/04/2024

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
Talcher Angul Meramundali Development
Authority, Angul
2. प्रत्यर्थी / The Respondent-
ITO, Angul Ward, Angul
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