



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

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

ITA No.125/CTK/2024
Assessment Year : 2017-18

The U P N Central Co-Op. Bank Limited, Kacheri Road, Puri.	Vs.	ACIT,Circle-5(1), Bhubaneswar.
PAN/GIR No.AABAT 1861 G		
(Appellant)	..	(Respondent)

Assessee by : Shri N.R.Biswal, CA
Revenue by : Shri S.C.Mohanty, Id Sr DR

Date of Hearing : 15/05/2024
Date of Pronouncement : 15/05/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 25.8.2023 in Appeal No. CIT(A), Bhubaneswar-2/10011/2019-10 for the assessment year 2017-18.

2. Shri N.R.Biswal, Id AR appeared for the assessee and Shri S.C.Mohanty, Ld Sr. DR appeared for the revenue.

3. The appeal filed by the assessee is barred by 142 days. The assessee has filed affidavit for condonation of delay, stating that the appeal could not be filed due to technical problem in the web site and due to non-

conversant in new system. Therefore, non filing of the appeal within the stipulated period was not intentional. Ld AR also reiterated the submissions made in the affidavit and requested for condoning the delay, to which, Ld Sr DR did not have any serious objection. Consequently, we condone the delay of 142 days in filing the appeal and dispose off the appeal on merits.

4. It was submitted by Ld AR that the Ld CIT(A) has passed the order exparte without giving adequate opportunity to the assessee to file the necessary details. It was the submission that if one more opportunity is granted, the assessee would be in a position to provide all the documentary evidences before the Ld CIT(A). Ld Sr DR did not object to the request of Ld AR of the assessee.

5. We have considered the rival submissions. A perusal of the impugned order clearly shows that the Ld CIT(A) has issued four notices, as is evident from the order of the Ld CIT(A) at page 3. As the documentary evidences in support of the claim were not furnished and due to non-compliance to the notices, the Ld CIT(A) has passed the exparte order. Now, Ld AR has undertaken before us that if one more opportunity is granted, the assessee would be in a position to file the documentary evidences in support of the claim. In view of above, the issues are restored to the file of the Ld CIT(A) with the direction to the assessee to cooperate in the set aside proceedings, failing which, Ld CIT(A) will pass the order as per law.

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

Order dictated and pronounced in the open court on 15/05/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 15/05/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : The U P N Central Co-Op.
Bank Limited, Kacheri Road, Puri
2. The Respondent: ACIT,Circle-5(1),
Bhubaneswar
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Bhubaneswar
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack