



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

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

ITA No.28/CTK/2024
Assessment Year : 2017-18

Anil Kumar Biswal, Main Road, Balugaon, -752030	Vs.	DCIT, Circle-2(1), Bhubaneswar
PAN/GIR No.ACQPB 3535 K		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri S.C.Mohanty, Id Sr DR

Date of Hearing : 20/05/2024
Date of Pronouncement : 20/05/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 20.11.2023 in Appeal No.CIT(A), Bhubaneswar-1/14805/2019-20 for the assessment year 2017-18.

2. None appeared for the assessee and Shri S.C.Mohanty, Id SR DR appeared for the revenue.

3. Ld Sr DR submitted that the assessee has not represented before the Id CIT(A). It was the submission that the Id CIT(A) has given detailed reasons in his order and the same is liable to be upheld.

4. We have considered the submission of Id Sr DR. A perusal of the order of the Id CIT(A) shows that the Id CIT(A) has given two notices. It is also noticed that the assessee has not responded to the said notices. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id CIT(A) for readjudication after granting the assessee adequate opportunity of being heard to substantiate its claim.

5. Here, we may also mention that the Id CIT(A) is sending the notices through ITBA portal and as per the law and the provisions that procedure has supposed to be done. However, it is also noticed that many a times, assesses are unaware of the notices of being issued insofar as many a times, the email given are that of the assessee's counsel and many a times, the notices may pass on to junk or spam folders, which is obviously not noticed. It is recommended that in the interest of justice and fairplay, the Id CIT(A) may consider issue of notice in physical form also when it is noticed that the assessee is not responding to the notice and the assessee also does not receive notice in their email address or the notice may be issued through Assessing Officer. This could be considered at least till the assessee become aware of the online procedure.

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

Order dictated and pronounced in the open court on 20/05/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 20/05/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The appellant: Anil Kumar Biswal, Main Road, Balugaon, -752030
2. The Respondent: DCIT, Circle-2(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