



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

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

**ITA No.143/CTK/2024**  
Assessment Year : 2011-12

Starlight Infra Private Limited, HPCL Petrol Pump Campus, Near Hotel Deepti, Ring Road, Rourkela.	Vs.	ITO, Bhawanipatna Ward, Bhawanipatna.
PAN/GIR No.AAMCS 2233 A		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : None  
Revenue by : Shri Charan Dass, Id Sr DR

**Date of Hearing : 27/05/2024**  
**Date of Pronouncement : 27/05/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 24.1.2024 in Appeal No.CIT(A), Sambalpur/10185/2018-19 for the assessment year 2011-12.

2. None appeared for the assessee. However, an adjournment petition dated 20.5.2024 filed by the assessee is placed on record, stating therein that as the existing tax consultant has denied to represent the case on behalf of the assessee, he is in process of appointment of another counsel

and, therefore, adjournment of two months be granted. Shri Charan Dass, Ld Sr DR appeared for the revenue. As the appeal can be decided in the absence of the assessee, we reject the adjournment petition filed by the assessee and decide the appeal after hearing Ld Sr DR.

3. We have considered the submission of Ld Sr DR and perused the record of the case. A perusal of the impugned order clearly shows that the Ld CIT(A), NFAC has disposed of the appeal exparte confirming the addition made by the Assessing Officer. The Ld CIT(A) has simply reproduced the grounds of the facts enumerated in Form No.35 in the appellate order. As no evidences/submissions were filed by the assessee, despite number of opportunities granted to identify the investors and to prove the creditworthiness and genuineness of the transaction, Ld CIT(A) was constrained to pass the exparte order. In the grounds of appeal, it is the contention of the assessee that he has pleaded before the Ld CIT(A) to grant adjournment for few days, which was not granted. In view of above, in the interest of justice, we deem it proper to restore the matter to the file of the Ld CIT(A) with a direction to give one last opportunity to the assessee to substantiate his case by filing the requisite details and decide the issue as per fact and law. The assessee is also hereby directed to make his submission on the appointed date without seeking any adjournment under any pretext failing which, the Ld CIT(A) is at liberty to pass appropriate order as per law.

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

Order dictated and pronounced in the open court on 27/05/2024.

Sd/-  
**(Manish Agarwal)**  
ACCOUNTANT MEMBER

sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 27/05/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Starlight Infra Private Limited, HPCL Petrol Pump Campus, Near Hotel Deepti, Ring Road, Rourkela
2. The Respondent: ITO, Bhawanipatna Ward, Bhawanipatna.
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT,
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**