



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.98/CTK/2024

Assessment Year : 2016-17

Bhagirathi Biswal, Prop. Biswakarma Diesel & Engineering, NH-5, Gandarpur, College Square, Cuttack	Vs.	Income Tax Officer, Ward - 1(1), Cuttack
PAN/GIR No.		
(Appellant)	..	(Respondent)

Assessee by : Shri P.K.Mikshra and B.N.Behera, Advs
Revenue by : Shri Charan Dass, Id Sr DR

Date of Hearing : 28/05/2024

Date of Pronouncement : 28/05/2024

ORDER

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 22.12.2023 in Appeal No.CIT(A) Cuttack/10175/2018-19, for the assessment year 2016-17 .

2. Shri, P.K.Mishra and B.N.Behera, Id ARs appeared for the assessee. Shri Charan Dass, Id Sr DR represented on behalf of the revenue.

3. It was submitted by Id AR that the Id 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 Id AO. Ld Sr DR did not object to the request of Id AR of the assessee.

5. I have considered the rival submissions. A perusal of the impugned order clearly shows that the Id CIT(A) has issued eight notices, as is evident from the order of the Id CIT(A) at page 4. As the documentary evidences in support of the claim were not furnished and due to non-compliance to the notices, the Id CIT(A) has passed the exparte order. Now, Id 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 before the Assessing officer. In view of above and in the interest of justice, the issues are restored to the file of the Id AO with the direction to the assessee to cooperate in the set aside proceedings, failing which, Id AO 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 28/05/2024.

SD/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 28/05/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The appellant: Bhagirathi Biswal, Prop.
Biswakarma Diesel & Engineering, NH-5,
Gandarpur, College Square, Cuttack
2. The Respondent: Income Tax Officer, Ward -
1(1),
Cuttack
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT,
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack