



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.100/CTK/2024

Assessment Year : 2013-14

M/s. Sabyasachi Transport Agency, FMC-9, Madhuban, Paradeep Port, Paradeep, Jagatsinghpur	Vs.	Income Tax Officer, Paradeep Ward, Paradeep.
PAN/GIR No.		
(Appellant)	..	(Respondent)

Assessee by : Shri P.R.Mohanty, Adv
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 Addl/JCIT(A), NFAC,Thane dated 14.2.2024 in Appeal No.CIT(A) Cuttack/10920/2016-17, for the assessment year 2013-14 .

2. Shri, P.R.Mohanty, Id AR 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 CIT(A). 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 Addl/JCIT(A), Thane has issued two notices, as also two notices issued by the Id CIT(A) as is evident from the order of the Id CIT(A) at page 2. As the documentary evidences in support of the claim were not furnished and due to non-compliance to the notices, the Id Addl/JCIT(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, 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: M/s. Sabyasachi Transport Agency, FMC-9, Madhuban, Paradeep Port, Paradeep, Jagatsinghpur
2. The Respondent: Income Tax Officer, Paradeep
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