



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**ITA No.150/CTK/2024**

Assessment Year : 2017-18

Sunil Kumar Poddar, At-Plot No.1237/20, Ruma Nivas, Bomikhal, Govindaprasad, Bhubaneswar	Vs.	ITO, Ward 3 (5), Bhubaneswar
PAN/GIR No.AFJPP 8359 R		
<b>(Appellant)</b>	..	<b>( Respondent )</b>

Assessee by : Shri Sandeep Kumar Jena, 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)-4,Mumbai dated 30.1.2024 in Appeal No.CIT(A), Bhubaneswar-2/10294/2019-20, for the assessment year 2017-18 .

2. Shri, Sandeep Kumar Jena, 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 also the submission that the Assessing Officer has passed order u/s.144 of the Act. 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 Assessing Officer. Ld Sr DR did not object to the request of Id AR of the assessee.

4. I have considered the rival submissions. A perusal of the impugned order clearly shows that the Id Addl/JCIT(A)-4, Mumbai has issued five notices, as is evident from the order of the Id Addl/JCIT(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 Id Addl/JCIT(A) has passed the exparte order. Even otherwise, the assessment order has been passed u/s.144 of the Act due to non representation before the Assessing Officer. Now, Id AR has undertaken before me 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.

5. 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: Sunil Kumar Poddar, At-Plot No.1237/20, Ruma Nivas, Bomikhal, Govindaprasad, Bhubaneswar
2. The Respondent: Income Tax Officer-3(5), Bhubaneswar
3. The Addl/JCIT(A)- NFAC-4, Mumbai
4. Pr.CIT,
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

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