



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

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

ITA Nos.146 to 149/CTK/2024
Assessment Years : 2008-09 and 2009-2010

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| Basanta Kumar Das, Ward No.10, Lalbazar, Baripada, Mayurbhanj | Vs. | ACIT Baleswar Baleswar | Circle, |
| PAN/GIR No.ACOPD 0097 L | | | |
| (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

Per Bench

ITA No.147 & 149/CTK/2021 –AY:2008-09 & 2009-10

Both the appeals filed by the assessee are directed against the separate orders u/s.143(3)/263 of the Act of the Id CIT(A), NFAC, Delhi dated 25.1.2024 in Appeal No. CIT(A), Cuttack/10438/2018-19 and No. CIT(A), Cuttack/10439/2018-19 for the assessment years 2008-09 & 2009-10, respectively.

2. Shri P.R.Mohanty, Id AR appeared for the assessee. Ld CIT DR has submitted an adjournment petition stating that as due to some official pre-

filed condonation petitions, stating therein that due to online service of notice, consequential orders and non-verification of income tax portal on regular basis coupled with negligence or inaction of the Id AR, the appeals could not be filed. It was requested to condone the delay in filing the appeals.

7. After hearing both the sides and perusing the condonation petitions, we find that the assessee had a reasonable cause for not filing the appeal within the stipulated period. Hence, we condone the delay and admit the appeals for hearing.

8. Id AR submitted that both the appeals have been passed by the Id CIT(A) exparte. It was his submission that one more opportunity be granted to the assessee to putforth his grievance before the Id CIT(A).

9. In reply, Id Sr DR supported the order of the Id CIT(A).

10. We have considered the rival submissions. We find that substantial opportunities have been granted by Id CIT(A) as is evident from the order of the Id CIT(A). We also find that before the AO, the assessee could not produce the desired books of account and other relevant details despite given several opportunities except the appearance of Id AR. Before us, Id AR has prayed to grant one more opportunities to furnish the required details and participate in the set aside proceedings. Therefore, in the interest of justice, we set aside the orders of the Id CIT(A) and remit the