

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND**

SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.52/CTK/2024

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Kulamani Panda, W/3, Civil Township, Rourkela-769004	Vs	ACIT, Circle Rourkela, Rourkela
PAN No. :ACPP 6277 E		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	Shri P.K.Mishra & Shri Baidyanath Behera, Advocates assisted by Rajashree Routray & Ayush Nayak, Interns of Madhusudan Law University, Cuttack
राजस्व की ओर से /Revenue by	:	Shri Charan Dass, Sr.DR assisted by Shri Rashmi Ranjan Parida, Interns of Madhusudan Law University, Cutack
सुनवाई की तारीख / Date of Hearing	:	28/05/2024
घोषणा की तारीख/Date of Pronouncement	:	28/05/2024

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order dated 22.02.2023, passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi in DIN & Order No.ITBA/NFAC/S/250/2022-23/1050022458(1) for the assessment year 2017-2018.

2. The appeal of the assessee is filed belatedly by 293 days. In this regard, Id. AR filed an application for condonation of delay along with affidavit. The Id. AR also filed medical certificates of the assessee, which are not found to be false. Therefore, the delay of 293 days in filing the present appeal is condoned and appeal is disposed off accordingly.

3. A perusal of the impugned order passed by the Id. CIT(A) and that of the order of Id. AO, shows that the assessee has not produced all the evidences required before the AO or the Id.CIT(A). Ld. AR before us requested for one more opportunity to produce the documents before the AO to substantiate his claim. Considering the prayer of the Id. AR and in the interest of justice, we restore the issues to the file of Id. AO for readjudicating the issues afresh after granting the assessee adequate opportunity of being heard. The assessee is also directed to cooperate with the AO in the readjudication proceedings, positively.

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

Order dictated and pronounced in the open court on 28/05/2024.

**Sd/-
(MANISH AGARWAL)**

लेखा सदस्य/ ACCOUNTANT MEMBER

**Sd/-
(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 28/05/2024

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Kulamani Panda,
W/3, Civil Township, Rourkela-769004
2. प्रत्यर्थी / The Respondent-
ACIT, Circle Rourkela, Rourkela
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR,
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)
आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack