



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

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

ITA No.152/CTK/2024
Assessment Year : 2017-18

Shiw Prasad Jyoti Prasad, At: Ashok Bhawan, Titilagarh, Bolangir	Vs.	ACIT/DCIT, Circle 2(1), Sambalpur
PAN/GIR No.AAMFS 1392 R		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri Charan Dass, Id Sr DR

Date of Hearing : 29/05/2024
Date of Pronouncement : 29/05/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 30.1.2024 in Appeal No.CIT(A), Sambalpur/10323/2019-20 for the assessment year 2017-18.

2. None appeared for the assessee . However, an adjournment petition is placed on record, stating that the partner Mr Shashank Sahu, who is looking after the matter is out of station and, therefore, requested to adjourn the case for some time. and Shri Charan Dass, Ld CIT DR appeared for the revenue. As the matter can be decided in the absence of the

assessee, we reject the adjournment petition and proceed to decide the appeal.

3. We have considered the submission of Id Sr DR. A perusal of the impugned order clearly shows that various notices were issued to the assessee, there was no compliance, therefore, the required documents or details in support of the claim of the assessee, was not before the Id CIT(A). Hence, Id CIT(A) passed the exparte order confirming the addition made by the Assessing Officer. As this order has been passed for non-representation from the side of the assessee, we consider it fair and proper and in the interest of justice to set aside the impugned order passed by the Id. CIT(Appeals) ex-parte and remit the matter back to him for disposing of the appeal of the assessee afresh on merit in accordance with law after giving proper and sufficient opportunity of being heard to the assessee. The assessee is directed to make due compliance before the Id. CIT(A) and extend all the possible cooperation in order to enable the Id. CIT(A) to dispose of the appeal afresh expeditiously

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

Order dictated and pronounced in the open court on 29/05/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 29/05/2024

B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Shiw Prasad Jyoti Prasad, At:
Ashok Bhawan, Titilagarh, Bolangir
2. The Respondent: ACIT/DCIT, Circle 2(1),
Sambalpur
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Sambalpur
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack