



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

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

ITA No.35/CTK/2024

Assessment Year : 2016-17

Anil Kumar Jaiswal, N4-320F, IRC Village, Nayapalli, Bhubaneswar	Vs.	ACIT, Circle-5(1), Bhubaneswar
PAN/GIR No.ADLPJ 6213 A		
(Appellant)	..	(Respondent)

Assessee by : Shri C.Parida, Adv
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 17.1.2024 in Appeal No.CIT(A), Bhubaneswar/10001/2019-20 for the assessment year 2016-17.

2. Shri C.Pandra, Id AR appeared for the assessee. Shri Charan Dass, Id CIT DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A) has passed exparte order without hearing the assessee. It was the submission that the only ground in this appeal is addition of Rs.5,10,12,962/- made u/s.68 of the Act on account of unexplained credit entries in the capital account of the assessee. It was the submission that the details are available with the assessee and if one more opportunity is granted, the assessee would be able to explain the same. Ld Sr DR supported the order of the Id CIT(A).

4. We have considered the rival submissions. A perusal of the impugned order clearly shows that various notices were issued to the assessee but there was no compliance. Therefore, the Id CIT(A) confirmed the addition made by the Assessing Officer for non-representation from the side of the assessee in support of the claim. Now, Id AR undertakes to cooperate with the Id CIT(A) if the matter is restored back to the file of the Id CIT(A). Therefore, 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.

5. 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 : Anil Kumar Jaiswal, N4-320F,
IRC Village, Nayapalli, Bhubaneswar
2. The respondent: ACIT, Circle-5(1),
Bhubaneswar
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT,
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack