



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

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

**ITA No.153/CTK/2024**  
Assessment Year : 2017-18

Abirchand Kochar, Jhola Sahi, Cuttack	Vs.	Assessment Unit, Income Tax Department, Delhi
PAN/GIR No.ADL[L 5117 D		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

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 31.1.2024 in Appeal No.NFAC/2016-17/10274716 for the assessment year 2017-18.

2. Shri C.Parida, Id AR assisted by Shri Soumya Ranjan Dixit, intern of National Law University, Cuttack appeared for the assessee and Shri Charan Dass, Id CIT DR assisted by Ms Shreyanshi Patra, intern of Madhusudhan Law University, Cuttack appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A) has passed order ex parte without hearing the assessee. It was his submission that if one more opportunity is given the assessee would be in a position to cooperate with Id CIT(A) for disposal of the appeal. Ld Sr DR submitted that enough opportunities had been granted by the Id CIT(A) but the assessee is non-cooperative.

4. We have considered the rival submissions. A perusal of the impugned order clearly shows that the assessee has not represented his case before the Id CIT(A). Even no document or evidence has been filed in support of the claim of the assessee. Before us, Id AR has prayed to allow one more opportunity to present its case. Therefore, in the interest of justice, we set aside the order of the Id CIT(A) and remit the matter back to his file for readjudication after affording reasonable opportunities of hearing to the assessee, subject to cost of Rs.5,000/- (Rupees five Thousand only) to be deposited within 60 days from the date of this order under the head "others" in ITNS challan 280 in the Account No.500. In the event the cost is not paid, the order passed by the Id CIT(A) and that of the AO would stand confirmed.

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 : Abirchand Kochar, Jhola Sahi, Cuttack
2. The Respondent: Assessment Unit, Income Tax Department, Delhi
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT,
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

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