



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**ITA No.108/CTK/2024**

Assessment Year : 2017-18

Chandra Vanu Kar, Prop. M/s.Mahabir Bhandar, Balipara, Pattamundai, Kendrapara	Vs.	ITO, Ward Kendrapara, Duhuria BaZAR, Kendrapara
PAN/GIR No.ASJPK 3883 C		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Sandeep Kumar jena, Adv  
Revenue by : Shri Charan Dass, Id Sr DR

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

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

**ORDER**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 10.1.2024 in Appeal No.CIT(A),Cuttack/10484/2019-20 for the assessment year 2017-18.

2. Shri Sandeep Kumar Jena, Id AR appeared for the assessee. Shri Charan Dass, Id Sr DR represented on behalf of the revenue.

3. It was submitted by Id AR that the Id CIT(A) has passed order exparte 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. He further submitted that the addition u/s.69A is explainable and capable of being verified by the authorities below. Ld Sr DR submitted that enough opportunities had been granted by the Id CIT(A) but the assessee is non-cooperative.

4. I 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 me, Id AR has prayed to allow one more opportunity to present its case. I also find that the assessment in this case has been passed u/s.144 due to non-representation of the assessee before the Assessing Officer. Therefore, in the interest of justice, I set aside the order of the Id CIT(A) and remit the matter back to the file of the Assessing Officer to readjudicate the issue 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/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 29/05/2024

B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Chandra Vanu Kar,  
Prop. M/s.Mahabir Bhandar, Balipara,  
Pattamundai, Kendrapara
2. The Respondent: ITO, Ward Kendrapara,  
Duhuria BaZAR, Kendrapara
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT,
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

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