



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.112/CTK/2024

Assessment Year : 2017-18

Rajesh Kumar Choudhuri, Chandanbhati, Bolangir, Odisha	Vs.	ITO, Bolangir
PAN/GIR No. ARGPC 2728 Q		
(Appellant)	..	(Respondent)

Assessee by : Shri Nakul Agarwal, 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), Delhi dated 08.1.2024 in Appeal No. CIT(A), Sambalpur/10099/2019-20 for the assessment year 2017-18.

2. Shri Nakul Agarwal, 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 AO for fresh adjudication of the issue. Id 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) despite given various opportunities, as is evident from the order of the Id CIT(A) at page 2. 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. The assessee is directed to furnish the required evidence and documents, as required by the Assessing Officer for denovo assessment.

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 : Rajesh Kumar
Choudhuri, Chandanbhati, Bolangir, Odisha
2. The Respondent: ITO, Bolangir
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