



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**ITA No.158/CTK/2024**

Assessment Year : 2017-18

Mona Thacker, College Square, Cuttack.	Vs.	ITO, Ward -1(1), Cuttack
PAN/GIR No.AAJPT 4899 F		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Mohit Seth, Adv  
Revenue by : Shri S.C.Mohanty, Id Sr DR

**Date of Hearing : 03/06/2024**

**Date of Pronouncement : 03/06/2024**

**ORDER**

This is an appeal filed by the assessee against the order of the Id Addl/JCIT(A), Indore dated in Appeal No.CIT(A) Cuttack/10386/2019-20, for the assessment year 2017-18.

2. Shri Mohit Seth, Id AR appeared for the assessee. Shri S.C.Mohanty, Id Sr DR represented on behalf of the revenue.

3. It was submitted by Id AR that the Id CIT(A) has passed the order exparte on the ground of non-compliance before him. It was his submission that before the AO also, there was non-compliance. It was his prayer that one more opportunity may be allowed to the assessee and he undertakes that the assessee will comply with the notices by the AO.

4. In reply, Id Sr DR supported the order of the AO and Id CIT(A).

5. I have considered the rival submissions. A perusal of the impugned order clearly shows that despite various notices issued by the Id CIT(A), the assessee failed to comply with the notices. Even there was no written submission filed before the Id CIT(A). A perusal of the assessment order also shows that the assessee has neither put his appearance nor furnished any details with supporting evidence in response to the notices issued under [sections 143\(2\)/142\(1\)](#) of the Act. Thus, the appeal filed by the assessee is liable to be dismissed. However, in order to meet the ends of natural justice, I am of the considered opinion that the assessee shall be afforded one more opportunity of being heard to substantiate its case before the Assessing Officer. Accordingly, I set aside the appellate order and remit the matter back to the file of the Assessing Officer to afford one more opportunity of being heard to the assessee to substantiate his case with suitable explanation and evidences and thereafter decide the issue in accordance with law.

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

Order dictated and pronounced in the open court on 03/06/2024.

Sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 03/06/2024

B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Mona Thacker, College Square,  
Cuttack
2. The respondent: ITO, Ward -1(1),  
Cuttack
3. The Addl.JCIT(A)- NFAC, Indore
4. Pr.CIT,
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

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