



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

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

**ITA No.357/CTK/2023**  
Assessment Year : 2012-13

Vishal Ferro Alloys Private Limited, Plot No.1562/2565, Balanda, Near Kalunga.	Vs.	ACIT, Rourkela Circle, Rourkela.
PAN/GIR No.AACCV 6338 D		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Subham Agrawal, AR  
Revenue by : Shri Sanjay Kumar, CIT DR

**Date of Hearing : 04/06/2024**  
**Date of Pronouncement : 04/06/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 6.10.2023 in Appeal No.CIT(A), Sambalpur/10166/2019-20 for the assessment year 2012-13.

2. Shri Subham Agrawal, Id AR appeared for the assessee and Shri Sanjay Kumar, Ld CIT DR appeared for 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 the Assessing Officer has passed assessment u/s.147/144 of the Act. 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 CIT(A).

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

5. We 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 to the assessee. Before us, Id AR prayed to grant another opportunity to furnish the required documents and evidences in support of the claim before the Id CIT(A). Therefore, in order to meet the ends of natural justice, we are of the considered opinion that the assessee shall be afforded one more opportunity of being heard to substantiate its case before the CIT(A). Accordingly, we set aside the order of Id CIT(A) and remit the matter back to his file to adjudicate the issue afresh after affording the opportunity of being heard to the assessee to substantiate his case with suitable explanation and evidences.

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

Order dictated and pronounced in the open court on 04/06/2024.

Sd/-  
**(Manish Agarwal)**  
ACCOUNTANT MEMBER  
Cuttack; Dated 04/06/2024  
B.K.Parida, SPS (OS)

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

**Copy of the Order forwarded to :**

1. The Appellant : Vishal Ferro Alloys Private Limited, Plot No.1562/2565, Balanda, Near Kalunga
2. The Respondent: ACIT, Rourkela Circle, Rourkela.
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Sambalpur
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

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