



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**ITA No.166/CTK/2024**

Assessment Year : 2017-18

Lalit Ranjan Pradhan, Chakajagannathpur, Khantapada, Balasore	Vs.	Income Tax Officer, Ward-1, Balasore
PAN/GIR No.DDAPP 0707 D		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Somanath Sahoo, Adv  
Revenue by : Shri Charan Dass, Id Sr DR

**Date of Hearing : 10/06/2024**

**Date of Pronouncement : 10/06/2024**

**ORDER**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 15.3.2024 in Appeal No.CIT(A)Cuttack/10500/2019-20 for the assessment year 2017-18.

2. Shri Somanath Sahoo, 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), NFAC, Delhi has passed the exparte order without affording reasonable opportunity of being heard to the assessee. He also submitted that the Assessing Officer has made the addition on estimate basis and also in respect of unexplained money.

4. In reply, Id Sr DR submitted that several opportunities have been afforded by the Id CIT(A) to furnish the required details and also to defend the grounds of appeal taken by the appellant.

5. I have considered the rival submissions. A perusal of the impugned order clearly shows that the assessee has been provided several opportunities to comply the notices issued by the Id CIT(A). No written submissions were filed before the Id CIT(A) by the assessee, therefore, the Id CIT(A) was compelled to pass the order exparte due to non-submissions of documentary evidence. Before me, Id AR has pleaded that if one more opportunity is granted, he will be in a position to furnish the required documents before the Id CIT(A). Therefore, in order to impart substantial justice, the issues in this appeal are restored to the file of the Id CIT(A) to grant one more opportunity to the assessee to present its case with documentary evidences. The assess is also directed to cooperate with the Id CIT(A) for disposal of the appeal.

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

Order dictated and pronounced in the open court on 10/06/2024.

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

Cuttack; Dated 10/06/2024

B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Lalit Ranjan Pradhan,  
Chakajagannathpur, Khantapada, Balasore
2. The Respondent: Income Tax Officer, Ward-  
1, Balasore
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

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