



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**ITA No.134/CTK/2024**

Assessment Year : 2014-15

Abhaya Kumar Dash, Prop. Dash Engineering Works, Gandarpur, Cuttack	Vs.	ITO, Ward-1(1), Cuttack
PAN/GIR No.ACHPD 4475 H		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Smt. Susmita Patnaik on behalf of Sri P.C.Sethi, Adv  
Revenue by : Shri S.C.Mohanty, Id Sr DR

**Date of Hearing : 18/06/2024**

**Date of Pronouncement : 18/06/2024**

**ORDER**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 1011.2022 in Appeal No.CIT(A),Cuttack/10371/2016-17 for the assessment year 2014-15.

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

3. I have considered the rival submissions. A perusal of the order of the Id CIT(A) clearly shows that the Ld. CIT(A) has dismissed the appeal by passing a non-speaking order, without mentioning the various grounds

of appeal raised by the assessee in his appellate order and without discussing the merits of the case. It is further noticed that the Id CIT(A) has given various notices to produce the required documentary evidence but the assessee failed to comply to the same. Before me, Id AR has prayed to give one more opportunity to present his case before the Id CIT(A). Therefore, in the interests of justice, the issues in this appeal are restored to the file of the Ld. CIT(A) for fresh adjudication on merits, after giving due opportunity of hearing to the assessee . It may be mentioned that the assessee is directed to promptly comply with the notices of hearing and in case of any further default on part of the assessee to cause appearance, Ld. CIT(A) would be at liberty to pass orders on the basis of materials available on record, in accordance with law.

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

Order dictated and pronounced in the open court on 18/06/2024.

Sd/-

**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 18/06/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Abhaya Kumar Dash, Prop.  
Dash Engineering Works, Gandarpur, Cuttack
2. The Respondent: ITO, Ward-1(1),  
Cuttack
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**