



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

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

**ITA No.01/CTK/2024**

Assessment Year : 2012-13

Natwar Kumar Agarwal, Main Road, Rajgangpur, Sundargarh	Vs.	Income Tax Officer, Ward-4, Rourkela.
PAN/GIR No.AANPA 4118 N		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri P.K.Mishra, Adv  
Revenue by : Shri S.C.Mohanty, Sr. DR

**Date of Hearing : 20/06/2024**  
**Date of Pronouncement : 20/06/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 20.7.2023 in Appeal No.CIT(A), Sambalpur/10283/2019-20 for the assessment year 2012-13.

2. Shri P.K.Mishra, Id AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. The appeal is delayed by 106 days. The assessee has filed condonation petition 26.12.2013, stating that the order passed by Id CIT(A), NFAC, Delhi was not communicated to the assessee properly. When the

demand collection pressure reached to the assessee through another tax consultant over phone, the assessee became aware about the passing of order by the Id CIT(A). Therefore, the assessee filed appeal before the Tribunal, causing delay of 106 days. At the time of hearing, Id counsel for the assessee reiterated the submissions made in the petition and prayed for condonation of the delay. After considering the rival submissions as well as the condonation petition, we are satisfied that the delay in filing of appeal before the Tribunal was not intentional but due to reasonable cause. Therefore, we condone the delay of 106 days in filing the appeal and admit for adjudication.

4. It was submitted by Id AR that the Id CIT(A), NFAC, Delhi has passed the order ex parte without giving reasonable opportunity of hearing to the assessee. It was the submission that even the Assessing Officer has issued show cause notice on 24.12.2019 and the assessment order was passed on 27.12.2019 i.e. within two days from the date of issue of show cause notice. It was the submission that although the Assessing Officer asked details of source of funds received from various parties alongwith documentary evidence, same were not submitted as the assessment order was passed without waiting to the same. He submitted that if one more opportunity is granted, the assessee would cooperate in the assessment proceedings and produce all the relevant documents, as would be required by the AO.

5. In reply, Id Sr DR supported the orders of the lower authorities.
6. We have considered the rival submissions. A perusal of the order of the Id CIT(A) clearly shows that the assessee has been provided several opportunities to putforth his case, as is evident from the screenshot of the email id of the assessee. But on perusal of the assessment order, we observe that a show cause notice was issued to the assessee on 24.12.2019 and the assessment order has been passed on 27.12.2019 after two days of issue of show cause notice. Therefore, the assessee had not provided all the details required for completion of assessment by the Assessing Officer. Now, before us, Id AR has undertaken to cooperate with the Assessing Officer by providing all the documentary evidence, if one more opportunity is granted. Hence, the issues in this appeal are restored to the file of the Assessing officer to pass denovo assessment after providing adequate opportunity of hearing to the assessee.
7. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 20/06/2024.

Sd/-  
**(Manish Agarwal)**  
ACCOUNTANT MEMBER

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

Cuttack; Dated 20/06/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Natwar Kumar Agarwal,  
Main Road, Rajgangpur, Sundargarh
2. The Respondent: Income Tax Officer, Ward-  
4, 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**