



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

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

**ITA No.145/CTK/2024**

Assessment Year : 2017-18

Urmila Kishan, Nalco Nagar, Angul	Vs.	DCIT, Bhubaneswar
PAN/GIR No.ANPPK 1117 N		
<b>(Appellant)</b>	<b>..</b>	<b>( Respondent)</b>

Assessee by : Shri Arun Kumar Dash, Adv  
Revenue by : Dr. Abani Kanta Nayak, CIT DR

**Date of Hearing : 25/06/2024**  
**Date of Pronouncement : 25/06/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 5.1.2024 in Appeal No.CIT(A),Bhubaneswar-2/10282/2019-20 for the assessment year 2017-18.

2. Shri Arun Kumar Dash, Id AR appeared for the assessee and Dr. Abani Kanta Nayak, CIT DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A), NFAC, Delhi has passed order exparte without affording reasonable opportunity of hearing to the

assessee. He submitted that the Assessing officer has passed assessment order u/s.144 of the Act. He prayed to remit the matter back to the file of the AO for fresh consideration of the issues in this appeal.

4. In reply, Id CIT 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 the Id CIT(A) has issued seven notices, as is evident from the order of the Id CIT(A) at page 4. As the documentary evidences in support of the claim were not furnished and due to non-compliance to the notices, the Id CIT(A) has passed the exparte order. Now, Id AR has undertaken before us that if one more opportunity is granted, the assessee would be in a position to file the documentary evidences in support of the claim before the Assessing officer. We also find that the assessment in this case has been passed u/s.144 due to non-representation of the assessee before the Assessing Officer. Therefore, in the interest of justice, we set aside the order of the Id CIT(A) and remit the matter back to the file of the Assessing Officer to readjudicate the issue after affording reasonable opportunities of hearing to the assessee, subject to cost of Rs.10,000/- (Rupees ten Thousand only) to be deposited within 60 days from the date of this order under the head "others" in ITNS challan 280 in the Account No.500. In the event the cost is not paid, the order passed by the Id CIT(A) and that of the AO would stand confirmed.

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

Order dictated and pronounced in the open court on 25/06/2024.

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

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

Cuttack; Dated 25/06/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Urmila Kishan, Nalco  
Nagar, Angul
2. The Respondent: DCIT, Bhubaneswar
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

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