



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

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

ITA No.197/CTK/2024

Assessment Year : 2014-15

Adarsh Kumar Agarwal, S/O. Binod Agrawal, Ward No.4, Kantabanji, Bolangir	Vs.	ITO, Bolangir
PAN/GIR No.AGDPA 7000 R		
(Appellant)	..	(Respondent)

Assessee by : Withdrawal petition

Revenue by : Shri Charan Dass, Sr DR

Date of Hearing : 27/06/2024

Date of Pronouncement : 27/06/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 19.9.2023 in Appeal No. NFAC/2013-14/10135470 for the assessment year 2014-15.

2. None represented on behalf of the assessee. However, an adjournment petition dated 25th June, 2024 is placed on record, wherein, Id AR of the assessee has requested to adjourn the appeal on the ground that the appellant is facing significant health challenges. As the Id CIT(A) has disposed off the appeal without hearing the assessee, we reject the

adjournment petition and admit the appeal for hearing. Shri Charan Dass, Id Sr DR appeared for the revenue.

3. We have heard Id Sr DR and perused the record of the case. A perusal of the impugned order shows that the Id CIT(A) has dismissed the appeal due to non-compliance of notices issued to the assessee. It is noticed that the Id CIT(A) has given four opportunities to the assessee, as is evident from the page 5 of the order, to represent his case with documentary evidences. As no compliance was made, the Id CIT(A) dismissed the appeal due to non-representation by the assessee. As the issue in the appeal relates to confirmation of penalty imposed u/s.271(1)(c), in the interest of justice and to give more opportunity to the assessee to represent his case, the issue in this appeal is restored to the file of the Id CIT(A) for fresh consideration after giving due opportunity of hearing to the assessee. If the assessee fails to appear in the set aside proceedings, liberty is also given to the Id CIT(A), to decide the appeal on merits as per law.

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

Order dictated and pronounced in the open court on 27/06/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER
Cuttack; Dated 27/06/2024

sd/-
(George Mathan)
JUDICIAL MEMBER

B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Adarsh Kumar Agarwal,
S/O. Binod Agrawal, Ward No.4, Kantabanji,
Bolangir
2. The respondent: ITO, Bolangir
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

