



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

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

**ITA Nos.315 & 316 /CTK/2023**  
Assessment Years : 2012-13 & 2014-15

M/s. Geetarani Mohanty, Station Road, Keonjhar	Mohanty, Barbil,	Vs.	Asst. Commissioner of Income Tax, Circle-2(1), Cuttack
PAN/GIR No.AADFG 1692 D			
<b>(Appellant)</b>		..	<b>( Respondent)</b>

Assessee by : Shri P.C.Sethi, Adv  
Revenue by : Shri Sanjay Kumar, CIT DR

**Date of Hearing : 08/07/2024**  
**Date of Pronouncement : 08/07/2024**

**ORDER**

**Per Bench**

Both the appeals filed by the assessee are directed against the separate orders of the Id CIT(A)-2, Bhubaneswar, both dated 21.8.2023 in Appeal No.Cuttack/10434/2017-18 and Cuttack/10386/2016-17 for the assessment years 2012-13 & 2014-15, respectively.

2. Shri P.C.Sethi, Id AR appeared for the assessee and Shri Sanjay Kumar, Id CIT DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A)-2, Bhubaneswar has passed order ex parte without affording reasonable opportunity of hearing to the assessee. He submitted that although in response to notice dated 21.10.2022 issued by Id CIT(A), the assessee had made submission in regard to the jurisdiction for deciding the appeal, however, Id CIT(A) without considering the same, has passed the order after a period of 10 months from the date of notice. He prayed that the matter may be remitted 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 notices in the ITBA portal and the assessee has also responded to the same. However, the assessee had disputed the jurisdiction of the Id CIT(A) to decide the appeal, which was not considered and the appeal was passed by the CIT(A) after a lapse of eight months from the said date. Since the documentary evidences in support of the claim were not furnished, the Id CIT(A) has passed the ex parte 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 to substantiate the claim 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 re-adjudicate the issue after affording reasonable opportunities of hearing to the assessee.

6. In the result, appeals of the assessee stand partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 08/07/2024.

Sd/-

**(Manish Agarwal)**  
ACCOUNTANT MEMBER  
Cuttack; Dated 08/07/2024  
B.K.Parida, SPS (OS)

sd/-

**(George Mathan)**  
JUDICIAL MEMBER

**Copy of the Order forwarded to :**

1. The Appellant : M/s. Geetarani Mohanty,  
Station Road, Barbil, Keonjhar
2. The Respondent: Asst. Commissioner of  
Income Tax, Circle-2(1),  
Cuttack
3. The Pr. CIT(A)-2, Bhubaneswar
4. Pr.CIT-2, Bhubaneswar
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary,  
ITAT, Cuttack