



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

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

**ITA Nos.218 to 220 /CTK/2024**

Assessment Years : 2014-15, 2015-16 & 2017-18

Odisha Forest Development Corporation Limited, A/84, Kharavela Nagar, Unit-3, Bhubaneswar	Vs.	Asst. Commissioner of Income Tax/DCIT, Corporate Circle-1(2), Bhubaneswar
PAN/GIR No.AAACO 2573 M		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri B.K.Mahapatra and A.K.Sabat, CAs  
Revenue by : Shri Sanjaya Kumar, CIT DR

**Date of Hearing : 09/07/2024**  
**Date of Pronouncement : 09/07/2024**

**ORDER**

**Per Bench**

These are appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi all dated 29.2.2024 in Appeal No.CIT(A), Bhubaneswar-1/10602/2016-17, CIT(A), Bhubaneswar-1/10688/2017-18, & CIT(A), Bhubaneswar-1/14860/2019-20 for the assessment years 2014-15, 2015-16 & 2017-18, respectively.

2. Shri B.K.Mahapatra and A.K.Sabat, Id ARs appeared for the assessee and Shri Sanjay Kumar, Id CIT DR appeared for the revenue.

3. It was submitted by Id AR that the impugned orders have been passed by Id CIT(A) exparte on the ground of non-prosecution by the assessee without considering the merits of the case. Ld AR submitted that the assessee, in form No, 35 had opted for service of notice other than email. However, notices were sent by Id CIT(A) only through email and not by physically. Ld AR also pointed out that the Id CIT(A) has no power to dismiss the appeals exparte without adjudicating the issues on merits. Therefore, Id AR prayed that the matter may be restored back to the file of the Id CIT(A) for the assessment years 2014-15 & 2015-16 and for the assessment year 2017-18 to the file of the Assessing officer for fresh consideration.

4. In reply, Id CIT DR supported the orders of the lower authorities.

5. We have considered the rival submissions. It was the submission of Id AR that the assessee had specifically opted physical notices but this was not done by Id CIT(A). To the request of Id AR that the matter may be restored to the file of the Id CIT(A)/AO, it was asked by the Bench why the cost should not be imposed. To this, it was the submission of Id AR that the cost should not be levied on the assessee as a failure on the part of the Id CIT(A) to send the notice in physical mode.

6. It is noticed from the order of the Id CIT(A) that when the first notice was issued, the assessee sought adjournment. Thus, it is clear that the

assessee was aware of the posting of the appeals for hearing. It is not that the assessee is computer illiterate. In fact, Form 36 carries a digital signature in the verification column also. It may also be mentioned that ITAT has also been sending notices by email and surprisingly, this is acceptable to the assessee. It is only when the cost has been raised, the assessee has come forward with arguments that there is violation of his rights. It is a well-known fact that the appeal hearing had gone online as early as in 2016 and now the claim of the assessee that physical notices are still required even in 2021 to 2024 is far-fetched. It is not that the assessee did not have any knowledge that its appeals were being taken up for disposal. This being so, though the argument of the assessee is attempted to avoid cost, considering the fact that the assessee being a State Government Undertaking, a nominal cost of Rs.10,000/- per appeal is being levied. Therefore, in the interest of justice, we set aside the orders of the Id CIT(A) and remit the matter back to his file for the assessment years 2014-15 & 2015-16 and to the file of the Assessing Officer for the assessment year 2017-18 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.

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

Order dictated and pronounced in the open court on 09/07/2024.

Sd/- (Manish Agarwal) ACCOUNTANT MEMBER  
sd/- (George Mathan) JUDICIAL MEMBER

Cuttack; Dated 09/07/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Odisha Forest Development Corporation Limited, A/84, Kharavela Nagar, Unit-3, Bhubaneswar
2. The respondent: Asst. Commissioner of Income Tax/DCIT, Corporate Circle-1(2), Bhubaneswar
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Bhubaneswar
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary,  
ITAT, Cuttack