



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

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

ITA Nos.228 & 229/CTK/2024
Assessment Years : 2013-14 & 2015-16

Adishesha Raju Mantena, Flat No.B-607, Aditya Sunshine, Khanamet, Kondapur, Hyderabad-500084	Vs.	JCIT, NFAC, Delhi
PAN/GIR No.AFPPM 0519 N		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 18/07/2024
Date of Pronouncement : 18/07/2024

ORDER

Per Bench

These are appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi both dated 12.3.2024 in Appeal Nos. NFAC/2012-13/10123472 & NFAC/2014-15/10123480 for the assessment years 2013-14 & 2015-16, respectively.

2. None represented on behalf the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. It was submitted by Id Sr DR that the assessee has not produced any evidence before the Assessing Officer or Id CIT(A) nor has any agreement or Power of Attorney for sale of property. It was the submission that the assessee has not responded to the notices issued by the Assessing Officer and Id CIT(A). It was the submission that the assessment orders and the orders of Id CIT(A) for both the assessment years are liable to be upheld.

4. We have considered the submission of Id Sr DR. A perusal of the facts in the present case clearly shows that the assessee has not produced the requisite evidences before the AO and Id CIT(A). It is also noticed that without the evidence is being filed before the lower authorities, it would not be possible for the Tribunal to adjudicate the issue or examine any of the materials. This being so, in the interest of natural justice, the issues in these appeals are restored to the file of the Assessing Officer for readjudication after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 18/07/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 18/07/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Adishesha Raju Mantena,
Flat No.B-607, Aditya Sunshine, Khanamet,
Kondapur, Hyderabad-500084
2. The Respondent: JCIT, NFAC, Delhi
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT,
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack

