



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.205/CTK/2024

Assessment Year : 2017-18

Suresh Kumar Sahoo, Patitapababa Patana, Nimarapa, Dist:Puri	Vs.	Income Tax Officer, Ward, Puri.
PAN/GIR No.ENHPS 1474 Q		
(Appellant)	..	(Respondent)

Assessee by : Shri B.K.Mahapatra, CA
Revenue by : Shri S.C.Mohanty, Id Sr DR

Date of Hearing : 22/07/2024

Date of Pronouncement : 22/07/2024

ORDER

This is an appeal filed by the assessee against the order of the Id Addl/JCIT(A)-2, Mumbai dated 29.2.2024 in Appeal No.CIT(A),Bhubaneswar-2/101137/2019-20 for the assessment year 2017-18.

2. Shri B.K.Mahapatra, Id AR appeared for the assessee. Shri S.C.Mohanty, Id Sr DR represented on behalf of the revenue.

3. It was submitted by Id AR that the Id CIT(A) has passed the impugned order without properly considering the documents and legal

submissions filed before him. It was the submission that the Assessing Officer has passed the assessment order u/s.144 of the Act as the details in support of the claim were not furnished. It was the submission that the matter be restored back to the file of the Assessing Officer to re-examine the case and the assessee would be in a position to file all the required documents to substantiate its claim.

4. In reply, Id Sr DR vehemently supported the order of Id CIT(A).

5. We have considered the rival submissions. A perusal of the order of the Id CIT(A) clearly shows that the Id CIT(A) has passed the order without appreciating the facts on record. A perusal of the assessment order also shows that since the assessee has not appeared and furnished any documents in support of the claim, the Assessing Officer has passed the order u/s.144 of the Act. Now, Id AR undertakes that if the matter is restored back to the file of the Assessing Officer, the assessee would be in a position to file all the documentary evidence in support of two issues i.e. addition made on account SBN and estimation of profit. Therefore, in the interest of justice, both the issues are restored back to the file of the Assessing officer for fresh adjudication after giving adequate opportunity of hearing to the assessee. The assessee is also directed to cooperate in set aside proceedings and furnish all the required documents in support of the claim.

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

Order dictated and pronounced in the open court on 26/06/2024.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 26/06/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Suresh Kumar Sahoo,
Patitapababa Patana, Nimarapa, Dist:Puri
2. The Respondent: Income Tax Officer, Ward,
Puri
3. The Addl/JCIT(A)- 2, Mumbai
4. Pr.CIT, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack