



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

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

**ITA No.114/CTK/2024**  
Assessment Year : 2017-18

Nanda Kishore Agarwala, represented by the Legal Heir Sri Bikash Kumar Agarwala, Karanjia, Karanjia, Mayurbhanj	Vs.	Income Tax Officer, Baripada
PAN/GIR No.AATPA 4422 F		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Chitrasen parida, Adv  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 23/07/2024**  
**Date of Pronouncement : 23/07/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id  
CIT(A), NFAC, Delhi dated 8.1.2024 in Appeal No.  
CIT(AA),Cuttack/10651/2019-20 for the assessment year 2017-18.

2. Shri Chitrasen Parida, Id AR appeared for the assessee and Shri  
S.C.Mohanty, Sr. DR appeared for the revenue.

3. It was submitted by Id AR that the Ld. CIT(A) had afforded three dates of hearing to the assessee, but the assessee could not appear and consequently, Id CIT(A) proceeded to pass an ex-parte order, without giving a fair opportunity of hearing to the assessee. It was the submission that the assessment order has been passed with the remarks of the AO that although the assessee claimed to have maintained books of account and got them audited, never furnish purchase register, alongwith purchase bills, sales register with sales income money receipt/evidences of receipt, stock register and with quantitative details of closing stock, cash book for verification. Ld AR submitted that that all these evidences are available with the assessee and accordingly, requested that in the interests of justice, the matter may be restored to the file of the AO for de-novo consideration.

4. In reply, Id Sr DR vehemently 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 given multiple opportunities to the assessee and the assessee has filed written submissions, based on which the Id CIT(A) has passed the impugned order. A perusal of the assessment order also shows that although the required details were called for by the AO and the assessee claimed to have maintained books of account and got them audited but never furnished purchase register, alongwith purchase bills, sales register with sales income money

receipt/evidences of receipt, stock register and with quantitative details of closing stock, cash book for verification. Therefore, the Assessing Officer has passed the assessment order despite repeated non-compliance to the notices issued to the assessee. Now, Id AR undertakes in the Bar that if an opportunity is granted, the assessee would be in a position to provide all the documents/evidences to substantiate its claim. Therefore, in the interest of justice, the issues are restored to the file of the Assessing Officer to decide the issue afresh as per law and after providing adequate opportunity of hearing to the assessee. It is also directed that the assessee should provide all the details, as deems fit, in support of his case before the Assessing officer. With these directions, the appeal is restored to the file of the Assessing officer for denovo consideration.

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

Order dictated and pronounced in the open court on 23/07/2024.

Sd/-  
**(Manish Agarwal)**  
ACCOUNTANT MEMBER

sd/-  
**(George Mathan)**  
JUDICIAL MEMBER

Cuttack; Dated 23/07/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Nanda Kishore Agarwalla,  
represented by the Legal Heir Sri Bikash Kumar  
Agarwalla, Karanjia, Karanjia, Mayurbhanj
2. Income Tax Officer, Baripada
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**

