



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

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

**ITA No.241/CTK/2024**

Assessment Year : 2012-13

M S Infra Engineers Pvt Ltd., Near Balashram, Nuapada, Cuttack	Vs.	Asst. Commissioner of Income Tax, Circle 2(1), Cuttack
PAN/GIR No.AAHCM 3587 C		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Purnendu Bhusan Mohanty, CA  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 29/07/2024**  
**Date of Pronouncement : 29/07/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 28.3.2024 in Appeal No.CIT(A),Cuttack/10377/2016-17 for the assessment year 2012-13.

2. Shri Purnendu Bhusan Mohanty, 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 Id CIT(A) has dismissed the appeal of the assessee ex parte without giving adequate opportunity of

hearing to the assessee. It was his prayer that if one more opportunity is given, the assessee will explain each and every claim before the CIT(A) and requested to restore the appeal back to the file of the CIT(A).

4. In reply, Id Sr 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 given multiple opportunities to the assessee to present his case with documentary evidence but the assessee has failed to do so. Now, the Id AR undertakes at the Bar that the assessee is in a position to explain each and every claims with documentary evidences before the Id CIT(A). In view of above, in the interest of justice, the issues are restored to the file of the CIT(A) for fresh adjudication after allowing adequate opportunity of hearing to the assessee.. The assessee is also directed to furnish the documentary evidences, as deem fit, to substantiate its claim before the CIT(A), failing which, the CIT(A) is at liberty to adjudicate the issue afresh as per law.

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

Order dictated and pronounced in the open court on 29/07/2024.

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

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

Cuttack; Dated 29/07/2024

B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : M S Infra Engineers Pvt Ltd., Near Balashram, Nuapada, Cuttack
2. The Respondent: Asst. Commissioner of Income Tax, Circle 2(1), Cuttack
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**

