

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND**

SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.236/CTK/2024

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Sandeep Kumar Dey Type-III/4, Block-22, Bani Vihar Bhubaneswar, District : Khordha PAN No. :AGPPD 1750 K	Vs	DCIT, Circle-1(1), Bhubaneswar
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Sandeep Kumar Jena, Advocate
राजस्व की ओर से /Revenue by	:	Shri S.C.Mohanty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	24/07/2024
घोषणा की तारीख/ Date of Pronouncement	:	24/07/2024

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order dated 21.03.2024, passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi, passed in I.T.Appeal No.ITBA/NFAC/S/250/2023-24/1063083129(1), for the assessment year 2017-2018.

2. Ld. AR submitted that during the course of assessment proceedings, the AO asked the assessee certain details regarding his claim, however, the assessee could not submit the documentary evidence before the AO, resulting into making additions on account of unexplained cash deposits and on account of receipts. Ld. AR submitted that the assessee before the Id. CIT(A) has filed statement of facts along with grounds of appeal but the Id. CIT(A) without considering the same dismissed the appeal of the assessee. Therefore, the Id. AR prayed that

one more opportunity may be provided to the assessee to represent its case and substantiate its claim before the AO.

3. In reply, Id. Sr. DR vehemently supported the orders of the Id. CIT(A) and the Id. AO. It was the submission that restoring the matter to the file of AO would be, in fact, giving the assessee a second round which should not be granted.

4. We have considered the rival submissions. A perusal of the assessment order clearly shows that the assessee could not furnish the details as asked for by the AO during the course of assessment proceedings. Further on perusal of the order of the Id. CIT(A), clearly shows that notices were issued to the assessee by the Id. CIT(A), however, no compliance has been made by the assessee during the appellate proceedings. As no compliance has been made before either of the authorities below, therefore, in the interest of justice, the issues in this appeal are restored to the file of the Id. AO for readjudication after granting the assessee adequate opportunities to substantiate its claim.

5. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 24/07/2024.

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)

लेखा सदस्य/ ACCOUNTANT MEMBER

कटक Cuttack; दिनांक Dated 24/07/2024

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Sandeep Kumar Dey
Type-III/4, Block-22, Bani Vihar
Bhubaneswar, District : Khordha
2. प्रत्यर्थी / The Respondent-
DCIT, Circle-1(1), Bhubaneswar
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR,
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack