



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

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

ITA Nos.242 to 245/CTK/2024
Assessment Years : 2014-15 to 2017-18

Quazi Mohd Firoz Ahamad, Kazi Sahi Masjid, Bhadrak Town, Bhadrak	Vs.	Income Tax Officer, Bhadrak Ward, Bhadrak
PAN/GIR No.AJRPA 3635 M		
(Appellant)	..	(Respondent)

Assessee by : Shri P.K.Mishra, Adv
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 30/07/2024
Date of Pronouncement : 30/07/2024

ORDER

Per Bench

These are appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi dated 31.3.2014 in Appeal No.CIT(A),Cuttack/10723/2019-20,No.NFAC/2014-15/10262/2023, No.NFAC /2015-16/10288428 & No.NFAC/2016-17/10262147 for the assessment years 2014-15 to 2017-18, respectively, in the matter of assessment u/s.147/144 of the Act.

2. Shri P.K.Mishra, 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 in all these four appeals, the Ld. CIT(A) had not afforded sufficient, effective and reasonable opportunity of hearing to the assessee, therefore, the orders passed by the Id CIT(A) are gross violation of principles of natural justice. It was the submission that the re-assessment orders have also been passed exparte as there was no representation from the side of the assessee. Ld AR further submitted that both the authorities have not decided the issue on merits as well as the legal issue raised before them and simply made the addition. Ld AR submitted that that all the evidences, which are required for adjudication of the issues afresh 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 orders of the AO and Id CIT(A).

5. We have considered the rival submissions. A perusal of the impugned orders clearly show that the Id CIT(A) has given multiple opportunities to the assessee, however, due to the non-representation of the assessee, he dismissed appeals of the assessee without giving any findings on merits. A perusal of the reassessment order also shows that additions were made in

absence of any compliance from the assessee even though the assessee had raised legal objection regarding reopening of the assessment but could not submit any evidence on factual aspect to give justice his claim. 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 his 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 appeals are restored to the file of the Assessing officer for denovo consideration.

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

Order dictated and pronounced in the open court on 30/07/2024.

Sd/-

(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-

(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 30/07/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Quazi Mohd Firoz Ahamad,
Kazi Sahi Masjid, Bhadrak Town, Bhadrak
2. The respondent;Income Tax Officer,
Bhadrak Ward, Bhadrak
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

