

आयकर अपीलीय अधिकरण, कटक न्यायापीठ, 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.250/CTK/2024

(निर्धारण वर्ष / Assessment Year : 2016-2017)

Goudla Lingaraj, Shop No.S-42, Aradhana Complex, Rail Vihar, Bhubaneswar, Odisha	Vs	ITO, Ward-5(1), Bhubaneswar
PAN No. :AJWPL 4516 D		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	None (Adjournment Application filed)
राजस्व की ओर से /Revenue by	:	Shri Sanjay Kumar, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	31/07/2024
घोषणा की तारीख/Date of Pronouncement	:	31/07/2024

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order dated 30.03.2024, passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi, passed in I.T.Appeal No.ITBA/NFAC/S/250/2023-24/1063710486(1), for the assessment year 2016-2017.

2. None appeared on behalf of the assessee, however, the assessee has filed an adjournment application wherein the ground seeking adjournment is not acceptable, hence, we reject the adjournment application and proceed to dispose off the appeal finally.

3. As it is noticed that the issue is that as per the order of the Id. CIT(A) in para 6.2, 6.3 & 6.4, the findings of the Id. CIT(A) is that the evidences required to substantiate the claims have not been produced by the assessee before the lower authorities. This being so, in the interest of

justice and to grant the assessee adequate opportunities to substantiate his case, the issues in this appeal are restored back to the file of Id. CIT(A) for readjudication after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 31/07/2024.

**Sd/-
(MANISH AGARWAL)**

लेखा सदस्य/ ACCOUNTANT MEMBER

**Sd/-
(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 31/07/2024

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
Goudla Lingaraj,
Shop No.S-42, Aradhana
Complex, Rail Vihar, Bhubaneswar,
Odisha
2. प्रत्यर्थी / The Respondent-
ITO, Ward-5(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