



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

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

ITA Nos. 264 & 265/CTK/2024
Assessment Years : 2020-21 & 2021-22

Jagatpur Truck Owners Association, NH-5, Jagatpur, Cuttack	Vs.	Asst. Commissioner of Income Tax, CPA, Bengaluru.
PAN/GIR No.AABAJ 9190 J		
(Appellant)	..	(Respondent)

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

Date of Hearing : 27/8/2024
Date of Pronouncement : 27/8/2024

ORDER

Per Bench

These are appeals filed by the assessee against the separate orders of the Id Addl/JCIT(A)-2, Chandigarh both dated 12.4.2024 in Appeal No.ADDL/JCIT(A)-2, Chandigarh/10002/2019-20 and No.ADDL/JCIT(A)-2, Chandigarh/10001/2020-21 for the assessment years 2020-21 & 2021-22, respectively.

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 for the assessment year 2020-2021, there was a delay of 525 days and for the assessment year 2021-22, a delay of 221 days in filing the appeals before the first appellate authority. It was the submission that the assessee had for both the assessment years filed rectification applications u/s.154 of the Act against the orders passed by the Assessing Officer. It was the submission that as the assessee had filed rectification applications, the assessee had not intimated the delay in filing the appeals before the first appellate authority. It was the submission that the first appellate authority i.e. Id Addl/JCIT(A)-2, Chandigarh had recorded the delay. It was the submission that the notice issued to the assessee had not been received by the assessee and consequently, the assessee was unable to make submission before the Id Addl/JCIT(A)-2, Chandigarh. It was the submission that the assessee may be granted another opportunity to make the submissions. It was the submission that the assessee will co-operate in the set aside proceedings before the Id Addl/JCIT(A)-2, Chandigarh.

4. Ld Sr DR did not have any serious objection to the request of Id AR of the assessee.

5. We have considered the rival submissions. As it is noticed that the assessee has not represented its appeals before the Id Addl/JCIT(A)-2, Chandigarh and the delay has also not been answered by the assessee insofar as the assessee was also not aware of the issue of delay raised by

the Id Addl/JCIT(A)-2, Chandigarh, the issues in these appeals are restored to the file of the Id Addl/JCIT(A)-2, Chandigarh for readjudication after granting adequate opportunity of hearing to the assessee.

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

Order dictated and pronounced in the open court on 27/08/2024.

(Manish Agarwal)

ACCOUNTANT MEMBER

Cuttack; Dated 27/08/2024

B.K.Parida, SPS (OS)

(George Mathan)

JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant : Jagatpur Truck Owners Association, NH-5, Jagatpur, Cuttack
2. The Respondent: Asst. Commissioner of Income Tax, CPA, Bengaluru
3. The Addl/JCIT(A)-2, Chandigarh
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.Secretary
ITAT, Cuttack