IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK

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

ITA No. 269/CTK/2024
Assessment Year : 2017-18

Mahendra Highway Enterprises, Naya Sarak, Cuttack-753002	Vs.	Income Tax Officer-2(3), Cuttack
PAN/GIR No.AAEFM 7925 Q		
(Appellant)	..	(**Respondent**)

Assessee by : Shri S.S.Ali, Adv
Revenue by : Shri S.C.Mohanty, Sr DR

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

O R D E R

Per Bench

This is an appeal filed by the assessee against the order of the ld CIT(A), NFAC, Delhi dated 15.3.2024 in Appeal No.CIT(A),Cuttack/10566/2019-20 for the assessment year 2017-18.

2. Shri S.S.Ali, ld AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. Ld A.R. of the assessee has not filed his Vakalatanama and an adjournment application has been filed, which reads as follows:

"1. That your honour has been pleased to take up the above mentioned matter for hearing of the appeal on 27.8.2024.

2. That, we have not received necessary documents from the party and it will be difficult on our part to appear before your honour without documents.

Prayer

It is therefore, prayed that your honour may be kind enough to adjourn the case to last week of September 2024 or to any other date suitable to your honour.

And for this act of your kindness the appellant as in duty bound shall every pray."

4. No reasons have been given in the adjournment application. Consequently, the adjournment application is rejected and the appeal disposed off. A perusal of the orders of lower authorities being the ld CIT(A) and the Assessing Officer shows that the assessment order is an exparte assessment order insofar as no evidences have been produced before the ld Assessing Officer. A perusal of the order of the ld CIT(A) also shows that same is also exparte. This being so, in the interest of justice, the issues in this appeal are restored to file of the Assessing Officer for readjudication after granting reasonable opportunity of being heard.

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

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

SD/-	SD/-
(Manish Agarwal)	**(George Mathan)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Cuttack; Dated 27/08/2024

B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The appellant: Mahendra Highway Enterprises, Naya Sarak, Cuttack-753002

2. The Respondent: Income Tax Officer-2(3), 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

आयकर अपीलीय अधिकरण
निष्पक्ष सुलभ
सत्वर न्याय ।।
IMPARTIAL, EASY AND
SPEEDY JUSTICE
INCOME TAX APPELLATE TRIBUNAL