



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**ITA No.279/CTK/2024**

Assessment Year : 2013-14

Sunil Choudhary, F-9, Civil Township, Rourkela.	Vs.	ITO, Ward-1, Rourkela
PAN/GIR No.AAKPC 8299 B		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

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

**Date of Hearing : 28/08/2024**

**Date of Pronouncement : 28/08/2024**

**ORDER**

This is an appeal filed by the assessee against the order of the Id Addl/JCIT(A)-12, Mumbai, dated 26.4.2024 in Appeal No.CIT(A),Sambalpur/10013/2016-17 for the assessment year 2013-14.

2. Shri P.K.Mishra, Id AR assisted by Kumari Layatmika Nath,intern, The Law College, Cuttack appeared for the assessee. Shri S.C.Mohanty, Id Sr DR represented on behalf of the revenue.

3. It was submitted by Id AR that the Ld ADDL/JCIT(A)-12, Mumbai has passed the impugned order exparte as there was no compliance to the notices issued by him. It was his submission that even at the assessment

stage, various documents/evidences were not furnished by the assessee, therefore, the assessment was done by making various additions. It was his prayer that if one more opportunity is granted to the assessee, the assessee will cooperate in the set aside assessment proceedings and furnish all the documents and evidence to the satisfaction of the Assessing Officer.

4. In reply, Id Sr DR supported the orders of lower authorities.

5. I have considered the rival submissions. A perusal of the impugned order clearly shows that the Id Addl/JCIT(A)-12, Mumbai has issued several notices but the assessee did not file any submission in response on merits of the case. Therefore, the first appellate authority disposed of the appeal on the basis of materials available on record. It was also the submission of Id AR that various documents and evidences could not be furnished before the AO to substantiate his case and prayed for one more opportunity to present his case. Therefore, in the interest of justice, the issues in this appeal are restored to the file of the Assessing Officer for readjudication of the issues on merits after allowing adequate opportunity of being heard to the assessee. The assessee is also directed to furnish all necessary documents and evidences in support of his case before the Assessing Officer. With these directions, the appeal is restored to the file of the Assessing Officer.

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

Order dictated and pronounced in the open court on 28/08/2024.

Sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 28/08/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Sunil Choudhary, F-9, Civil Township, Rourkela
2. The Respondent: ITO, Ward-1, Rourkela
3. The Addl/JCIT(A)-12, Mumbai
4. Pr.CIT, Sambalpur
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt. Secretary  
**ITAT, Cuttack**