



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.285/CTK/2024

Assessment Year : 2016-17

Pramod Kumar Modi, S/O. Ghasi Ram Modi, Bazar Pada, Angul Town, Angul.	Vs.	Income Tax Officer, Angul Ward, Angul
PAN/GIR No.ACMPM 7220 L		
(Appellant)	..	(Respondent)

Assessee by : Shri P.K.Mishra & B.N.Behera, Advs
Revenue by : Shri S.C.Mohanty, Id Sr DR

Date of Hearing : 29/08/2024

Date of Pronouncement : 29/08/2024

ORDER

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 28.2.2023 in Appeal No.CIT(A), Bhubaneswar-2/10382/2018-19 for the assessment year 2016-17.

2. Shri P.K.Mishra and B.N.Behera, Id ARs assisted by Ms Layatmika Nath, intern of The Law College, Cuttack appeared for the assessee. Shri S.C.Mohanty, Id Sr DR assisted by Shri Chandra Sekhar Panda, intern of The Law College, Cuttack represented on behalf of the revenue.

3. The appeal is time barred by 426 days. The assessee has filed condonation petition supported by affidavit alongwith medical certificates, stating the reasons that as the assessee was seriously suffered from liver

and kidney related problems alongwith acute diabetes, for which he had undergone medical treatment for a longer period. That it was in this backdrop the appeal could not be filed within the due date. Ld AR also reiterated the submissions made in the condonation application and requested to condone the delay. The facts as enumerated in the petition have not been found to be false. Thus, the delay in filing of the appeal is condoned.

4. A perusal of the facts in the present case clearly shows that the assessee has not cooperated in the assessment proceedings or before the Id CIT(A) though several notices have been issued to the assessee. However, in the interest of justice, so as to grant another opportunity to substantiate the case of the assessee, the issues in this appeal are restored to the file of the Assessing Officer for readjudication after granting adequate opportunity of hearing to the assessee.

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

Order dictated and pronounced in the open court on 29/08/2024.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 29/08/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Pramod Kumar Modi, S/O.
Ghasi Ram Modi, Bazar Pada, Angul Town,
Angul
2. The Respondent: Income Tax Officer, Angul
Ward, Angul
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt. Secretary
ITAT, Cuttack

