



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.307/CTK/2024

Assessment Year : 2017-18

Ranjit Kumar Hazra, Nimachouri, Near Central Co-op. Bank, Chandinchowk, Cuttack	Vs.	ITO, Ward-2(4), Cuttack
PAN/GIR No.ACEPH 9768 E		
(Appellant)	..	(Respondent)

Assessee by : Shri B.R.Pattnaik, CA

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 17.1.2024 in Appeal No.NFAC./2016-17/10090292 for the assessment year 2017-18.

2. Shri B.R.Pattnaik, Id AR appeared for the assessee. Shri S.C.Mohanty, Id Sr DR represented on behalf of the revenue.

3. The appeal is time barred by 127 days. The assessee has filed condonation petition supported by affidavit, stating the reasons for not filing the appeal in time. On perusal of the condonation petition, I find that the

reasons given in the petition have not been found to be false. Therefore, I condone the delay of 127 days and admit the appeal for hearing.

4. It was submitted by Id AR that the assessee was filing his return of income. However, during the year under consideration, due to certain unavoidable circumstances, the original return was not filed. Therefore, notice u/s.148 of the Act was issued and in compliance thereto, the assessee has filed the return of income claiming deduction u/s.80C of the Act. It was submitted that Id CIT(A) has confirmed the addition made by the Assessing Officer solely on the ground that the assessee failed to substantiate the assessee's claim. It was the submission that even the assessment order has been passed u/s.144 due to non-compliance to the notices issued by the Assessing Officer. It was his prayer that if one more opportunity is given, the assessee will cooperate in the set aside assessment proceedings.

5. In reply, Id Sr DR supported the orders of the AO and Id CIT(A).

6. I have considered the rival submissions. On perusal of the assessment order, it is noticed that the assessee has not filed the original return of income. Only when notice u/s.148 of the Act was issued by the Assessing Officer, the assessee has filed the return of income. It is also noticed that the assessee has not produced any evidence before the AO as well as not represented his case before the Id CIT(A). Therefore, in the

interest of justice, the issues are restored to the file of the Assessing Officer for fresh adjudication of the issues on merits after affording reasonable opportunity of hearing to the assessee.

7. 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 : Ranjit Kumar Hazra,
Nimachouri, Near Cuttack Central Co-op.
Bank, Chandinchowk, Cuttack
2. The Respondent: ITO, Ward-2(4),
Cuttack
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