



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

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

ITA No.308/CTK/2024

Assessment Year : 2018-19

Sri Ganapati Ores and Ispat (P) Ltd., At-RR-4, Civil Township, Rourkela	Vs.	ITO, Ward -3, Rourkela
PAN/GIR No.AANCS 9369 N		
(Appellant)	..	(Respondent)

Assessee by : None

Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 30/8/2024

Date of Pronouncement : 30/8/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id
CIT(A), NFAC, Delhi dated 24.5.2024 in Appeal No. NFAC/2017-
18/10308517 for the assessment year 2018-19.

2. None appeared for the assessee when the matter was called on for
hearing. The notice of hearing sent to assessee has been returned back
with the postal remarks "Addressee left". Shri S.C.Mohanty, Sr. DR

appeared for the revenue. Hence, we decide the appeal of the assessee after hearing Id Sr DR.

3. We have considered the submission of Id Sr DR. A perusal of the impugned order shows that the appeal has been dismissed on account of 272 days in filing the appeal before the Id CIT(A). Before the first appellate authority, with regard to delay in filing the appeal, it was submitted that the delay was due to ignorance of assessment proceedings, which submission was not found to be tenable by the Id CIT(A). Since, the appeal was dismissed on the ground of delay, merit of the case was not considered. On the very aspect, we observe that by mere non-condonation of delay, the very object of the I.T.Act would be defeated. Therefore, we condone the delay in filing the appeal before the Id CIT(A). Considering the facts and circumstances, we remit the matter back to the file of the Id CIT(A) to decide the appeal on merits after granting the assessee adequate opportunity of hearing to the assessee.

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

Order dictated and pronounced in the open court on 30/08/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 30/08/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Sri Ganapati Ores and Ispat (P) Ltd., At-RR-4, Civil Township, Rourkela
2. The Respondent: ITO, Ward -3, Rourkela
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Sambalpur
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.Secretary
ITAT, Cuttack

