



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

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

**ITA No.315/CTK/2024: Assessment Year :2017-18
ITA No.316/CTK/2024: Assessment Year :2014-15
ITA No.317/CTK/2024: Assessment Year :2014-15
ITA No.319/CTK/2024: Assessment Year :2017-18
ITA No.326/CTK/2024: Assessment Year :2017-18**

| | | |
|---|-----|-----------------------------|
| Amogh Classes pvt ltd., Flat No.003, Sri Jagannath Royal Heights Apartment, Near Infocity Sai Mandir, Bhubaneswar | Vs. | ITO, Ward-1(1), Bhubaneswar |
| PAN/GIR No.AAJCA 9692 A | | |
| (Appellant) | .. | (Respondent) |

Assessee by : Shri Chitta Ranjan Panda, CA
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 30/8/2024
Date of Pronouncement : 30/8/2024**

ORDER

Per Bench

These are appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi for the assessment years 2014-15 & 2017-18.

2. Shri Chitta Ranjan Panda, Id AR appeared for the assessee and Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. **ITA No.315 /CTK/2024 for A.Y. 2017-18** is against the order of the Id CIT(A), NFAC, Delhi dated 20.3.2024 in the matter of penalty u/s.271AAC1 and **ITA No.316/CTK/2024 for A.Y. 2014-15** is against the order of the Id CIT(A), NFAC, Delhi dated 29.5.2024 in the matter of assessment u/s.147 r.w.s 144 of the Act. **ITA No.317/CTK/2024 for the assessment year 2014-15** is against the order of the Id CIT(A),NFAC, Delhi dated 29.5.2024 in the matter of penalty u/s.271(1)(c) of the Act.

4. It was submitted by Id AR that in all the appeals, as there was no representation on behalf of the assessee, the Id CIT(A) had passed the order exparte. It was his prayer that if one more opportunity is granted, the assessee will cooperate in the set aside proceedings by filing necessary documents and evidence in support of its case.

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

6. We have considered the rival submissions. On perusal of the impugned orders of the Id CIT(A) clearly show that as there was no representation from the side of the assessee in response to the notices issued, therefore, the Id CIT(A) had no other option but to dismiss the appeals. Now before us, Id AR prayed to allow one more opportunity to present its case before the Id CIT(A) with documentary evidences. Therefore, in the interest of justice, we set aside the orders of the Id CIT(A)

in the respective assessment years and remit the matter back to the file of Id CIT (A) to give one more opportunity and readjudicate the issue after affording reasonable opportunities of hearing to the assessee, subject to cost of Rs.5,000/- (Rupees five thousand only) in each of the appeals to be deposited within 60 days from the date of this order under the head "others" in ITNS challan 280 in the Account No.500 and same is to be filed before the Id CIT(A) when the appeal is posted for hearing. In the event the cost is not paid, the order passed by the Id CIT(A) and that of the AO would stand confirmed.

ITA No.326/CTK/2024 for A.Y. 2017-18.

7. This appeal filed by the assessee is duplicate to ITA No.319/CTK/2024 in the matter of assessment u/s.147/144 of the Act against the order of the Id CIT(A), NFAC, Delhi order dated 20.3.2024 for the assessment year 2017-18. In view of above, same is dismissed as infructuous.

8. In the result, appeals in ITA No.315/CTK/24, ITA No.316/CTK/24, ITA No.317/CTK/24 and ITA No.319/CTK/2024 of the assessee stand partly allowed for statistical purposes and ITA No.319/CTK/24 is dismissed.

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 : Amogh Classes pvt ltd.,
Flat No.003, Sri Jagannath Royal Heights
Apartment, Near Infocity Sai Mandir,
Bhubaneswar
2. The Respondent: ITO, Ward-1(1),
Bhubaneswar
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Bhubaneswar
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.Secretary

ITAT, cuttack