

आयकर अपीलीय अधिकरण, कटक न्यायापीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND**

SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.299/CTK/2024

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Saraswati Sishu Vidya Mandir, College Square, Cuttack-753003	Vs	DCIT, Circle-1(1), Cuttack
PAN No. :AAFAS 0872 C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Natbar Panda, Advocate
राजस्व की ओर से /Revenue by	:	Shri S.C.Mohanty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	28/08/2024
घोषणा की तारीख/Date of Pronouncement	:	28/08/2024

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order, dated 06.02.2024 passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi in DIN & Order No. ITBA/NFAC/S/250/2023-24/1060566944(1) for the assessment year 2017-2018.

2. Shri Natbar Panda, Advocate assisted with Ms. Apurba Prusty, 4th Year Intern of The Law College, Cuttack, appeared on behalf of the assessee. Shri S.C.Mohanty, Sr. DR assisted with Ms. Smruti Swagatika Patra, 4th Year Intern of The Law College, Cuttack, appeared on behalf of the revenue.

3. The Registry has pointed out a delay of 94 days in filing the present appeal by the assessee. In this regard, the assessee has filed an application for condonation of delay supported by an affidavit stating therein sufficient reasons for delay in filing the appeal. Ld. Sr. DR did not

raise any serious objection. Accordingly, we condone the delay of 94 days in filing the appeal and appeal of the assessee is heard finally.

4. Ld. AR submitted that during the course of assessment proceedings, the AO asked the assessee certain details regarding its claim, however, the assessee could not submit complete details of source of cash deposit before the AO, resulting into making various additions. Ld. AR submitted that the assessee before the Id. CIT(A) has filed statement of facts along with grounds of appeal but the Id. CIT(A) without considering the same dismissed the appeal of the assessee. Therefore, the Id. AR prayed that one more opportunity may be provided to the assessee to represent its case and substantiate its claim before the AO.

5. In reply, Id. Sr. DR vehemently supported the orders of the Id. CIT(A) and the Id. AO. It was the submission that restoring the matter to the file of AO would be, in fact, giving the assessee a second round which should not be granted.

6. We have considered the rival submissions. A perusal of the assessment order clearly shows that the assessee could not furnish the complete details as asked for by the AO during the course of assessment proceedings. Further on perusal of the order of the Id. CIT(A), clearly shows that the assessee could not produce any evidences to substantiate his claim. As no compliance has been made before the Id. AO during the course of assessment proceedings, nor the assessee could submit any documentary evidences regarding his claim before the Id. CIT(A), therefore, in the interest of justice, the issues in this appeal are restored to

the file of the Id. AO for readjudication afresh after granting the assessee adequate opportunities of being heard. The assessee is directed to produce all the evidences to substantiate its claim during the readjudication proceedings before the Id. AO.

7. In the result, appeal of the assessee is partly allowed for statistical purposes.

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

**Sd/-
(MANISH AGARWAL)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-
(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

कटक Cuttack; दिनांक Dated 28/08/2024

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Saraswati Sishu Vidya Mandir,
College Square,
Cuttack-753003
2. प्रत्यर्थी / The Respondent-
DCIT, Circle-1(1), Cuttack
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कटक** / DR,
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack