



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA Nos.271 to 274/CTK/2024

Assessment Years : 2010-11,2011-12,2013-14 & 2015-16

Trilochan Mishra, Plot No.97, Trahi Achyuta Nagar, Jhinti Sasan, Via-Balakati, PO: Trahi Achyuta Nagar, Dist: Khorda	Vs.	Income Tax Officer, Khurda Ward, Khurda
PAN/GIR No.AFMPM 8612 F		
(Appellant)	..	(Respondent)

Assessee by : Shri B.V.R. Swamy, Adv
Revenue by : Shri S.C.Mohanty, Id Sr DR

Date of Hearing : 2/09/2024
Date of Pronouncement : 2/09/2024

ORDER

These are appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi all dated 24.4.2024 in Appeal No.NFAC/2009-10/10103655, NFAC/2010-11/10103370, NFAC/2012-13/10103372 & NFAC/2014-15/10103658 for the assessment years 2010-11,2011-12,2013-14 & 2015-16, respectively.

2. Shri B.V.R. Swamy, Id AR, assisted by interns Ms Monalisa Samanta, Ms Swagatika Behera, Shri Shreerang Singh Deo and Shri Kishan Ranjan Dhal, appeared for the assessee. Shri S.C.Mohanty, Id Sr DR assisted by Ms Sibani Subhasmita Muduli, Ms Proyaann Baliarsingh, Ms Apurba Prusty and Ms Smruti Swagatika Patra represented on behalf of the revenue.

3. It was submitted that this is the second round of proceedings before the Tribunal. It was the submission that when the matter travelled to the file of the first appellate authority, there was no representation from the side of the assessee. Therefore, the Id CIT(A) has upheld the additions made by the Assessing Officer on account of non-representation by the assessee. It was his prayer that if one more opportunity is granted, the assessee will cooperate in the set aside proceedings and produce all such documents as required by the Id CIT(A). To this request, Id Sr DR did not have any serious objection.

4. I have considered the rival submissions. In the first round of proceedings, the matter was restored back to the file of the Assessing Officer for denovo consideration on the issues raised by the assessee. Accordingly, the assessment orders were passed in the respective assessment years by the Assessing Officer confirming the additions made by the Assessing officer in the first round of proceedings. However, when the matter travelled to the file of the first appellate authority, there was no representation from the assessee, which was compelled by the Id CIT(A) to pass the orders on the basis of materials available on record. Now, Id AR prayed for one more opportunity as due to some compelling situation, the assessee could not furnish the required documents before the Id CIT(A) and substantiate his arguments on the additions. Hence, in the interest of justice, one more opportunity is allowed to the assessee to substantiate his

case before the Id CIT(A), who shall pass the order after allowing reasonable opportunity of hearing to the assessee. It may be mentioned that since the assessee did not cause appearance before the Ld. CIT(A), the assessee is directed to promptly comply with all notices of hearing and in case of any further default on part of the assessee to cause appearance, Ld. CIT(A) would be at liberty to pass orders on the basis of materials available on record, in accordance with law.

5. In the result, appeals of the assessee stand 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 : Trilochan Mishra, Plot No.97,
Trahi Achyuta Nagar, Jhinti Sasan, Via-Balakati,
PO: Trahi Achyuta Nagar, Dist: Khorda
2. The Respondent: Income Tax Officer, Khurda
Ward, Khurda
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT,
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt. Secretary
ITAT, Cuttack