



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

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

ITA No.116/CTK/2024

Assessment Year : 2016-17

Kalinga Ferro Ispat Private Limited., At-Mandip, PO: Mahisara, PS: Jenapur, Dist: Jajpur	Vs.	DCIT, Circle-1(1), Bhubaneswar
PAN/GIR No.AACCK 5533 D		
(Appellant)	..	(Respondent)

Assessee by : S/Shri Himanshu Bhushan Jena P.K.Mishra, Advs
Revenue by : Shri Sanjay Kumar, CIT DR

Date of Hearing : 3/9/2024
Date of Pronouncement : 3/9/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 31.1.2024 in Appeal No.CIT(A)-1/10362/2018-19 for the assessment year 2016-17.

2. The appeal has been filed on 11.3.2024. The appeal has been posted multiple times and the adjournment has been sought by Id AR. Even today, Id AR has sought adjournment. Shri Sanjay Kumar, Id CIT appeared for the revenue.

3. A perusal of the order of the Id CIT(A) shows that in para 5.1 substantial opportunities have been granted to the assessee to substantiate its case. The assessee has not complied with any of the notices issued by Id CIT(A). Consequent to the non-compliance by the assessee, Id CIT(A) has disposed of the appeal of the assessee upholding the assessment order on merits also. In the appeal filed before the Tribunal, the assessee has challenged the issues on merits. In the absence of producing any evidences before the Id CIT(A), it would not be possible for the assessee to produce any evidences before the Tribunal and without documentary evidence, it would be difficult for adjudicating the issue. This being so, in the interest of justice, the adjournment application filed by Id AR is rejected and the issues in this appeals are restored to the file of the Id CIT(A) for readjudication after granting adequate opportunity of hearing to the assessee. Should the assessee not cooperate in the set aside proceedings, liberty is granted to Id CIT(A) to draw adverse inference.

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

Order dictated and pronounced in the open court on 3/9/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 3/9/2024

B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Kalinga Ferro Ispat Private Limited., At-Mandip, PO: Mahisara, PS: Jenapur, Dist: Jajpur
2. The Respondent: DCIT, Circle-1(1), Bhubaneswar
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.Secretary
Itat, cuttack

