



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

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

**ITA No.115/CTK/2024**  
Assessment Year : 2017-18

Abdul Alam, Hotel Chandra Loak Gali, Main Road, Rourkela	Vs.	ACIT, Circle, Rourkela
PAN/GIR No.AAOPA 1244 N		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Saswat Acharya & Abhijit Agarwal, Advs  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 4/9/2024**  
**Date of Pronouncement : 4/9/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id  
CIT(A), NFAC, Delhi dated 11.1.2024 in Appeal No.CIT(A),  
Sambalpur/10301/2019-20 for the assessment year 2017-18.

2. Shri Saswat Acharya & Abhijit Agarwal, Id AR appeared for the  
assessee assisted by Ms Monalisa Samanta, intern 'The Law College" and  
Shri S.C.Mohanty, Sr. DR assisted by Ms Sibani Subhasmita Muduli, intern  
'The Law College, Cuttack' appeared for the revenue.

3. It was submitted by Id AR that adequate number of opportunities had not been granted to the assessee by the Assessing Officer for production of all the evidences to explain the cash deposit in the bank account. It was the submission that even before the Id CIT(A) additional ground had been raised and same was not admitted. It was the prayer that if the issues are restored to the file of the Assessing Officer then the assessee would be able to produce all the evidences before the Assessing Officer in the course of set aside proceedings.

4. In reply, Id Sr DR did not have any serious objection. It was, however, the submission that number of opportunities had been given to the assessee and the assessee not cooperating should be viewed seriously.

5. We have considered the rival submissions. A perusal of the assessment order in the present case clearly shows that there are discrepancies which have not been pointed out by the Assessing Officer, for which, evidences have been produced by the assessee. A perusal of the order of the Id CIT(A) shows that there has been attempt by the assessee to produce evidences before the Id CIT(A) as also fresh additional evidences, which have not been accepted by the Id CIT(A). This being so, in the interest of justice, the issues in this appeal are restored to the file of the Assessing Officer for readjudication after granting adequate opportunity of hearing to the assessee.

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

Order dictated and pronounced in the open court on 4/9/2024.

Sd/-  
**(Manish Agarwal)**  
**ACCOUNTANT MEMBER**

sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 4/9/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Abdul Alam, Hotel Chandra Loak Gali, Main Road, Rourkela
2. The Respondent: ACIT, Circle, 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**