



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

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

ITA No.290/CTK/2024
Assessment Year : 2011-2012

Laxmi Goenka, C/O. Krish Coal Movers, At/PO: Belpahar R.S. Dist: Jharsuguda	Vs.	ACIT, Sambalpur
PAN/GIR No.AIAPG 1924 F		
(Appellant)	..	(Respondent)

Assessee by : Shri M.K.Kedia, CA
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 5/9/2024
Date of Pronouncement : 5/9/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id
CIT(A), NFAC, Delhi dated 21.5.2024 in Appeal No.
CIT(A),Sambalpur/10168/2018-19 for the assessment year 2011-12.

2. Shri M.K.Kedia, Id AR appeared for the assessee and Shri
S.C.Mohanty, Sr. DR appeared for the revenue.

3. Before us, the counsel for the assessee submitted that the Ld. CIT(A)
has passed the order exparte without affording reasonable opportunity of

hearing to the assessee It was further submitted that while passing the order, Ld. CIT(A) did not consider the facts of the case, the issues under consideration . It was the submission that the Ld. CIT(A) simply upheld the order passed by Assessing Officer, without any discussion of the case on merits. It was his prayer that the matter be restored to the file of the Assessing Officer and undertakes to furnish all the required documents/evidences to substantiate its case before the Assessing Officer.

4. In reply, Id Sr DR did not have any serious objection to the request of Id AR of the assessee.

5. We have considered the rival submissions. A perusal of the order of the Id CIT(A) clearly shows that the Id CIT(A) has passed appellate order without discussing the facts of the case and the issues under consideration and simply proceeded to uphold the assessment order, without any discussion on the issue under consideration before him. It is also noticed that the assessee has give four opportunities to the assessee to comply with the notices and to file necessary documents in support of the case and there was no representation from the side of the assessee. However, it was the prayer of the assessee to give one more opportunity to present his case. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id CIT(A) for readjudication after granting reasonable opportunity of being heard.

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

Order dictated and pronounced in the open court on 5/9/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER
Cuttack; Dated 5/9/2024
B.K.Parida, SPS (OS)

sd/-
(George Mathan)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant : Laxmi Goenka, C/O. Krish Coal Movers, At/PO: Belpahar R.S. Dist: Jharsuguda
2. The Respondent: ACIT, Sambalpur
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

IMPARTIAL, EASY AND
SPEEDY JUSTICE