



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**ITA No.292/CTK/2024: Assessment Year : 2014-15**

**ITA No.293/CTK/2024: Assessment Year : 2014-15**

**ITA No.294/CTK/2024: Assessment Year : 2015-16**

**ITA No.295/CTK/2024: Assessment Year : 2015-16**

Golekh Bihari jena, At: Gorual, Giral, Puri.	Vs.	Income Tax Officer, National Faceless Assessment Center, Delhi
PAN/GIR No.AABTS 7275 A		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : None

Revenue by : Shri S.C.Mohanty, Id Sr DR

**Date of Hearing : 10/09/2024**

**Date of Pronouncement : 10/09/2024**

**ORDER**

ITA No.292/CTK/2024 and ITA No.294/CTK/2024 are the appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi dated 7.5.2024 in Appeal No.NFAC/2013-14/10116351 and NFAC/2014-15/10116353 for the assessment years 2014-15 & 2015-16, in the matter of assessment u/s.147 of the Act.

2. ITA No.293/CTK/2024 and ITA No.295/CTK/2024 are the appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi dated 8.5.2024 in Appeal No.NFAC/2013-14/10147295 and NFAC/2014-15/10110276 for the assessment years 2014-15 & 2015-16, in the matter of penalty levied u/s.271(1)(c) of the Act.

3. None appeared on behalf of the assessee. Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

4. A perusal of the orders of the Id CIT(A) in quantum appeals as well as the penalty appeals shows that the assessee has not represented his case despite giving several opportunities. Even the assessment in this case for both the assessment years has been passed u/s.147/144 of the Act and there was no compliance from the side of the assessee. Before us, none appeared despite the notice issued to the assessee. However, in the interest of justice, the issues in the quantum appeals are restored to the file of the Id CIT(A) for readjudication after affording reasonable opportunity of being heard to the assessee. After adjudication the issue of quantum on merit, it will be in the discretion of the CIT(A) to consider the levy of penalty u/s.271(1)(c) of the Act in accordance with law. The assessee is also directed to comply with the notices by the Id CIT(A) during set aside proceedings as file necessary evidences in support of his claim, as deem fit.

5. In the result, appeals of assessee stand partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 10/09/2024.

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

Cuttack; Dated 10/09/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Golekh Bihari jena, At: Gorual, Giral, Puri
2. The Respondent: Income Tax Officer, National Faceless Assessment Center, Delhi
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt. Secretary  
**ITAT, Cuttack**