



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

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

**ITA No.336/CTK/2024**  
Assessment Year : 2018-19

Ashok Kumar Singh, C/o. Cuttack Diesels, OMP Square, Cuttack	Vs.	ITO, National e-Assessment Centre, Delhi
PAN/GIR No.AGVPS 4512 Q		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Sanjay Acharya, Adv  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 23/9/2024**  
**Date of Pronouncement : 23/9/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 5.6.2024 in Appeal No.NFAC/2017-18/10097624 for the assessment year 2018-19.

2. Shri Sanjay Acharya, Id AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. It was submitted by Id AR that 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. We have considered the rival submissions. A perusal of the order of Id CIT(A) shows that he has given three opportunities to the assessee to represent his case but there was no response from the side of the assessee, which was compelled by the Id CIT(A) to pass the order. 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 23/9/2024.

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

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

Cuttack; Dated – 23/9/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. Ashok Kumar Singh, C/o. Cuttack Diesels, OMP Square, Cuttack
  2. The Respondent: ITO, National e-Assessment Centre, Delhi
  3. The CIT(A)- NFAC, Delhi
  4. Pr.CIT, Cuttack
  5. DR, ITAT,
  6. Guard file.
- //True Copy//

IMPARTIAL, EASY AND  
SPEEDY JUSTICE

**By order**

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