

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND**

SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.361/CTK/2024

(निर्धारण वर्ष / Assessment Year : 2014-2015)

Pitabass Chhotray, DS Market, Deogaon, Panposh, Raghunath Palli, Rourkela, Sundargarh	Vs	ITO, Rourkela
PAN No. :AAKPC 8313 Q		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri S.K.Hota, Advocate
राजस्व की ओर से /Revenue by	:	Shri S.C.Mohanty, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	24/09/2024
घोषणा की तारीख/ Date of Pronouncement	:	24/09/2024

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order dated 15.07.2024, passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi in DIN & Order No.ITBA/NFAC/S/250/2024-25/1066722123(1) for the assessment year 2014-2015.

2. It was submitted by the Id. AR that the Id CIT(A) has passed order ex-parte without hearing the assessee. It was his submission that if one more opportunity is given the assessee would be in a position to cooperate with Id CIT(A) for disposal of the appeal.

3. Ld Sr. DR submitted that enough opportunities had been granted by the Id CIT(A) but the assessee is non-cooperative.

4. We have considered the rival submissions. A perusal of the order of the Id. CIT(A), more specifically in para 4 shows that the assessee has not furnished any documentary evidence to substantiate his claim for the

year under consideration. This being so, as the documentary evidences are not being produced before the Id. CIT(A), so as to grant the assessee one more opportunity of being heard to substantiate his case, the issues in this appeal are restored to the file of AO for re-adjudication after granting sufficient opportunity of hearing to the assessee.

5. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 24/09/2024.

Sd/-
(MANISH AGARWAL)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

कटक Cuttack; दिनांक Dated 24/09/2024

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Pitabass Chhotray,
DS Market, Deogaon, Panposh,
Raghunath Palli, Rourkela, Sundargarh
2. प्रत्यर्थी / The Respondent-
ITO, Rourkela
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कटक** / DR, ITAT,
Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack