



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.350/CTK/2024

Assessment Year : 2017-18

Manmath Kumar Sahoo, Gangadharapali, S.T.I, Rourkela	Vs.	Income Tax officer, Ward-1, Rourkela
PAN/GIR No.BKDPS 5353 Q		
(Appellant)	..	(Respondent)

Assessee by : Shri Natabar Panda, Adv
Revenue by : Shri S.C.Mohanty, Id Sr DR

Date of Hearing : 25/09/2024

Date of Pronouncement : 25/09/2024

ORDER

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 18.6.2024 in Appeal No.CIT(A),NFAC/2016-17/10299733 for the assessment year 2017-18.

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

3. It was submitted by Ld. AR that the Assessing Officer has passed the Assessment Order under [Section 144](#) read with [Section 147](#) of the Act 26.5.2023. The Assessing Officer has filed the return of income in response to notice u/s.148 of the Act. Subsequently, the Assessing Officer initiated assessment by issuing notice under [Section 142\(1\)](#) of the Act

calling for explanation alongwith supporting documentary evidence with respect to the nature and source of cash deposit of Rs.5,02,000/-,interest of Rs.37,209/- and suppressed turnover amounting to Rs.8,18,458/-. In response to notice, the assessee had filed reply and submitted copy of computation of income, a copy of handwritten application addressed to Deputy Director of Investigation, Rourkela. It was the submission that a show cause notice as alleged by the Assessing Officer was sent to the assessee on 30.5.2022 but that notice has not been received by the assessee. It was the submission that the notice sent by mail or uploaded in the portal was not in the knowledge of the assessee and therefore, same was not responded to. Therefore, the Assessing Officer has passed order u/s.147 r.w.s 144 of the Act by making various additions. It was the submission that the Id CIT(A) also confirmed the addition without the compliance by the assessee. It was his prayer in the Bar that the issues be restored to the file of the Assessing Officer for readjudication and the assessee would cooperate in the set aside proceedings. To this request, Id Sr DR did not have any objection.

4. I have considered the rival submissions. A perusal of the assessment order shows that although in response to notice u/s.148 of the Act, the assessee filed his return of income and produced some documentary evidence but later on in response to notice u/s.142(1) of the Act, the assessee did not comply. It was the submission that no notice was served

on the assessee. Even in the first appellate proceedings, due to non-representation by the assessee, the Id CIT(A) was compelled to confirm the assessment order making various additions. Now in the Bar, Id AR undertakes to comply with the notices and cooperate in the set aside proceedings, if the matter is restored to the file of the Assessing Officer. Considering the request of Id AR of the assessee in the Bar, the issues in this appeal are restored to the file of the Assessing officer for fresh adjudication after granting adequate opportunity of hearing to the assessee.

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

Order dictated and pronounced in the open court on 25/09/2024.

SD/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 25/09/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Manmath Kumar Sahoo,
Gangadharapali, S.T.I, Rourkela
2. The Respondent: Income Tax officer, Ward-1,
Rourkela
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Sambalpur
5. DR, ITAT, Cuttack
6. Guard file.

//True Copy//

By order

Sr.Pvt. Secretary
ITAT, Cuttack