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 Nos.310-314/CTK/2024**
(**निर्धारण वर्ष** / Assessment Year : 2012-2013 to 2015-2016)

Jyotirmayee Industries Pvt Ltd Plot No.393(P), Pragati Vihar Chandrasekharpur, Bhubaneswar	Vs	ACIT, Circle-2(1), Cuttack
PAN No. :AACCJ 3828 J		

(**अपीलार्थी /Appellant**)	..	(**प्रत्यर्थी / Respondent**)

निर्धारिती की ओर से /Assessee by	:	Shri Natabar Panda, Advocate
राजस्व की ओर से /Revenue by	:	Shri S.C.Mohanty, Sr. DR
सुनवाई की तारीख / **Date of Hearing**	:	25/09/2024
घोषणा की तारीख/**Date of Pronouncement**	:	25/09/2024

आदेश / O R D E R

Per Bench :

These five appeals are filed by the assessee against the separate orders of the ld. CIT(A), National Faceless Appeal Centre (NFAC), dated 21.03.2024, 24.04.2024 & 28.03.2024, for the assessment years 2012-2013, 2013-2014, 2014-2015 & 2015-2016, respectively.

2. Ld. AR has filed an adjournment application on the ground, which in our opinion, is not a plausible one. Thus, we reject the adjournment application and proceed to disposed off appeals.

3. On perusal of the appeal record, we found the following delays in filing the respective appeals by the assessee:-

Sl.No.	ITA No.	No. of delay
1.	ITA No.310/CTK/2024	58
2.	ITA No.311/CTK/2024	58
3.	ITA No.312/CTK/2024	65
4.	ITA No.313/CTK/2024	65
5.	ITA No.314/CTK/2024	30

4. The assessee has filed an application along with affidavit for condonation of above delay in the respective appeals, to which ld. Sr. DR has no serious objection. Accordingly, we condone the delay as mentioned above in the respective appeals and the appeals are heard finally.

5. After going through the records, we find that in all the cases, a survey was carried out and based on the material impounded during the course of survey, various additions were made in all the years under consideration. However, from the perusal of the assessment order, it is seen that assessee has not represented nor any proper replies were submitted in respect to the entries found and documents impounded during the course of survey.

6. Before us, ld. AR of the assessee submitted that in the interest of justice, one more opportunity be allowed to the assessee to represent its case before the lower authorities.

7. On the other hand, ld. Sr. DR has not objected to the request of the assessee.

8. After considering these facts, we are of the view that one more opportunity should be granted to the assessee to represent its case before the lower authorities in the interest of justice. Accordingly, we set aside all the five appeals to the file of AO for fresh adjudication. Needless to say the assessee shall be allowed sufficient opportunity of being heard before deciding the issues.

9. In the result, all the five appeals of the assessee are partly allowed for statistical purposes.

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

Sd/-	Sd/-
(GEORGE MATHAN)	**(MANISH AGARWAL)**
न्यायिक सदस्य / JUDICIAL MEMBER	लेखा सदस्य / **ACCOUNTANT MEMBER**

कटक Cuttack; दिनांक Dated 25/09/2024
Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
   Jyotirmayee Industries Pvt Ltd
   Plot No.393(P), Pragati Vihar
   Chandrasekharpur,
   Bhubaneswar
2. प्रत्यर्थी / The Respondent-
   ACIT, Circle-2(1), Cuttack
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