



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

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

**ITA No.341/CTK/2024**  
Assessment Year : 2017-18

Mihir Kumar Behera, Radhadeipur, Jajpur-755049	Vs.	ITO, Jajpur
PAN/GIR No.AEZPB 7658 A		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Chitta Ranjan Sahoo, Adv  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 14/10/2024**  
**Date of Pronouncement : 14/10/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id  
CIT(A), NFAC, Delhi dated 16.7.2024 in Appeal  
No.CIT(A),Cuttack/10470/2019-20 for the assessment year 2017-18.

2. Shri, Chitta Ranjan Sahoo, 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 the submission that the Assessing Officer has passed the assessment order u/s.144 of the Act as there was no compliance before him. 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 AO. 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 five opportunities to the assessee to represent his case but there was no response from the side of the assessee, which was compelled to the Id CIT(A) to confirm the assessment order. We also find that the assessment order has been passed exparte. Now, Id AR prayed for one more opportunity to substantiate his arguments on the additions as due to some compelling situation, the assessee could not represent the matter before the Id CIT(A). 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 Hence, in the interest of justice, the issues in this appeal are restored to the file of the CIT(A) for readjudication after providing adequate opportunity of hearing to the assessee subject to cost of Rs.5,000/- (Rupees five thousand only) in to be deposited within

60 days from the date of this order under the head "others" in ITNS challan 280 in the Account No.500 and same is to be filed before the Id AO. In the event the cost is not paid, the order passed by the Id CIT(A) and that of the AO would stand confirmed.

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

Order dictated and pronounced in the open court on 14/10/2024.

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

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

Cuttack; Dated 14/10/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Mihir Kumar Behera,  
Radhadeipur, Kantigadia, Jajpur-755049
2. The Respondent: ITO, Jajpur
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.

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**By order**

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