



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

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

**ITA No.278/CTK/2024: Assessment Year : 2011-12  
ITA No.373/CTK/2024: Assessment Year : 2011-12**

Late Soumya Ranjan Mohanty, Plot No.1545, Lane-4/A, GGP Colony, Jagannath Nagar, Bhubaneswar	Vs.	Income Tax Officer, Ward- 2(2), Bhubaneswar
PAN/GIR No.ACXPM 8975 B		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri K.K.Bal, Adv  
Revenue by : Shri Sanjay Kumar, CIT DR

**Date of Hearing : 15/10/2024  
Date of Pronouncement : 15/10/2024**

**ORDER**

**Per Bench**

These are two appeals filed by the assessee.

- ITA No.278/CTK/2024 is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 25.4.2024 in Appeal No.CIT(A), Bhubaneswar-2/10064/2014-15 for the assessment year 2011-2012.
- ITA No.373/CTK/2024 is an appeal filed by the assessee against the order of the Id CIT(A),Cuttack dated 18.3.2016 in Appeal No.0185/2014-15 for the assessment year 2011-2012.

4. Shri K.K.Bal, Id AR appeared for the assessee and Shri Sanjay Kumar, Id CIT DR appeared for the revenue.

5. Both the appeals are against the orders of Id CIT(A) for the assessment year 2011-2012, which arise out of the order of the Assessing Officer dated 31.3.2014. Certain facts need to be brought out in detail in the order to show as to why two appeals have been filed by the assessee. Originally, the assessee had filed appeal against the assessment order before the Id CIT(A)-2, Bhubaneswar, which was transferred to Id CIT(A), Cuttack being I.T.Appeal No.0185/2014-15. This was admittedly disposed off by an order dated 18.3.2016. Subsequently, on account of appeal being uploaded in ITBA and transferred to NFAC, same appeal came to be (Manual Appeal Register Number :0185/2014-15) and same was disposed off by an order dated 25.4.2024, wherein, the Id CIT(A), NFAC referred to the earlier order of Id CIT(A), Cuttack dismissing the appeal of the assessee vide an order dated 18.3.2016. The assessee has filed appeal being ITA No.278/CTK/2024 against the order of Id CIT(A), NFAC and when he was questioned as to how the said appeal No.278/CTK/2024 could be filed especially when the original appeal had been disposed off by the Id CIT(A), Cuttack on 18.3.2016, it was submitted by Id AR that he has not been served with the order of Id CIT(A), Cuttack dated 18.3.2016. Subsequently, after obtaining certified copy of the order of Id CIT(A), Cuttack in I.T.Appeal No.0185/2014-15 dated 18.3.2016, he has filed this appeal in ITA

No.373/CTK/2024. Thus, now both the appeals are being disposed off by this common order. By the physical order, Id CIT(A), Cuttack dismissed the assessee's appeal on account of non-representation. Ld CIT(A), NFAC has dismissed the appeal of the assessee on the ground that the appeal has been disposed off already by the Id CIT(A), Cuttack in physical form. The facts thus clearly show that admittedly, the assessee has not been heard. This being so, the issues in these appeals are restored to the file of Id CIT(A), NFAC for adjudication afresh after granting the assessee adequate opportunity of being heard. The order of Id CIT(A), Cuttack in I.T.Appeal No.0185/2014-15 dated 18.3.2016 is set aside and also restored to the file of the Id CIT(A), NFAC for readjudication. Thus, both the orders of Id CIT(A),Cuttack and Id CIT(A), NFAC are set aside and the appeals are restored to the file of Id CIT(A), NFAC for readjudication after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 15/10/2024.

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

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

Cuttack; Dated 15/10/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Late Soumya Ranjan Mohanty, Plot No.1545, Lane-4/A, GGP Colony, Jagannath Nagar, Bhubaneswar
2. The Respondent: Income Tax Officer, Ward-2(2), Bhubaneswar
3. The CIT(A)- NFAC, Delhi/CIT(A),Cuttack
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.Secretary  
**ITAT, CUTTACK**

