



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

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

ITA No.334/CTK/2024
Assessment Year : 2013-14

Ami Aditya, Flat No.503, 5 th floor, Meridian Tower, Above Canara Bank, Uditnagar, Rourkela	Vs.	Asst. Commissioner of Income Tax, National Faceless Assessment Centre, Delhi
PAN/GIR No.AJOPA 9474 B		
(Appellant)	..	(Respondent)

Assessee by : N o n e
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 17/10/2024
Date of Pronouncement : 17/10/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 6.6.2024 in Appeal No.NFAC/2012-13/10150946 for the assessment year 2013-14.

2. None appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. We have heard Id Sr DR. A perusal of the order of Id CIT(A) shows that the Id CIT(A) has dismissed the appeal of the assessee without proper

service of notices to the assessee and without providing reasonable opportunity of hearing. In the grounds of appeal, the assessee has stated that the assessee has not been heard. It is also noticed that the assessment order has been passed exparte u/s.144 of the Act due to non-compliance of notices issued by the AO and also non production of evidence in support of the claim made by the assessee. It is also noticed that the Id CIT(A) has not passed a speaking order and simply upheld the assessment order. From the facts stated above, we are of the view that one more opportunity is to be provided to the assessee to substantiate its case before the Id CIT(A). Therefore, in the interest of justice, the issues in this appeal are restored to the file of the Id CIT(A) for fresh adjudication after providing reasonable opportunity of being heard. The assessee is directed to comply with the notices issued by the Id CIT(A) in the set aside proceedings. If the assessee fails to comply with the notices, liberty is granted to the Id CIT(A) pass the order as per law.

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

Order dictated and pronounced in the open court on 17/10/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 17/10/2024

B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Ami Aditya, Flat No.503, 5th floor, Medridian Tower, Above Canara Bank, Uditnagar, Rourkela
2. The Respondent: Asst. Commissioner of Income Tax, National Faceless Assessment Centre, Delhi
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Sambalpur
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.Secretary
ITAT, CUTTACK

