



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

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

ITA No.358/CTK/2024
Assessment Year : 2018-19

Dy. Commissioner of Income Tax, Circle-1(1), Cuttack	Vs.	Sanatan Bishoi, Panchupal, Barang, Cuttack
PAN/GIR No.AMWPB 4416 B		
(Appellant)	..	(Respondent)

Assessee by : Shri Gobardhan Sahoo, Adv
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 Revenue against the order of the Id CIT(A), NFAC, Delhi dated 28.6.2024 in Appeal No.NFAC/2017-18/10240676 for the assessment year 2018-19.

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

3. At the time of hearing, one Shri Gobardhan Sahoo, Advocate appeared, whose Vakalatnama reads as follows:

VAKALATNAMA

In the Court of

Case No. 358/CTC/ of 2024

Vrs

Know all men by these presents that by this Vakalatnama I/We **SRI SANATAN BISHOI**
AGED ABOUT 45 YEARS S/O: RAMESH BISHOI
PANCHUPAL, BARANG, CUTACK SADAR, ODISHA 754005

Plaintiff/defendant/appellant/respondent/petitioner/opposite party/in the aforesaid suit / appeal case do hereby
appoint and retain Sri **GOBARDHAN SAHOO**.

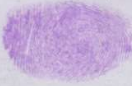
Advocate(s) pleader (s) appear for me / us in the above case and to conduct and prosecute or / defend the same and all
proceedings that may be taken in respect of any application connected with the same, or and decree or order passed
there on including all application for return of documents or receipt of any money that may be payable to me/us in the
said case and also in application for review and in appeal

Date. 17.10. 2024

Ssanatan Bishoi
Signature of executant (s)

do hereby appoint Sri

Pleader Advocate/to set for me in the above named case in token where or I / We I have affixed my left thumb impression
in Presence of


X [Left thumb impression]

And I do hereby attest the above thumb impression of having been affixed in my presence by

G. Saha
Signature

S.K.P.P.

4. The Vakalatama contains thumb impression, which is not supported by necessary affidavit. The advocate appearing in the Court was not in

uniform and the Tribunal has refused to hear him. A perusal of the order of the Id CIT(A) shows that the Id CIT(A) has admitted additional evidences and has not called for any remand report from the Assessing Officer and has blindly allowed the appeal of the assessee accepting the contention of the assessee without a speaking order. This being so, as it is noticed that the evidences which were not before the AO has been considered by the Id CIT(A) and no remand report has also been called for from the Assessing Officer, the order of the Id CIT(A) is set aside and the issues are restored to the file of the AO for readjudication. Liberty is granted to the assessee to produce all such evidences before the AO as are required by him to support his claims. In the absence of providing details and non-cooperation before the AO, liberty is granted to the Assessing Officer to draw adverse inference.

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

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

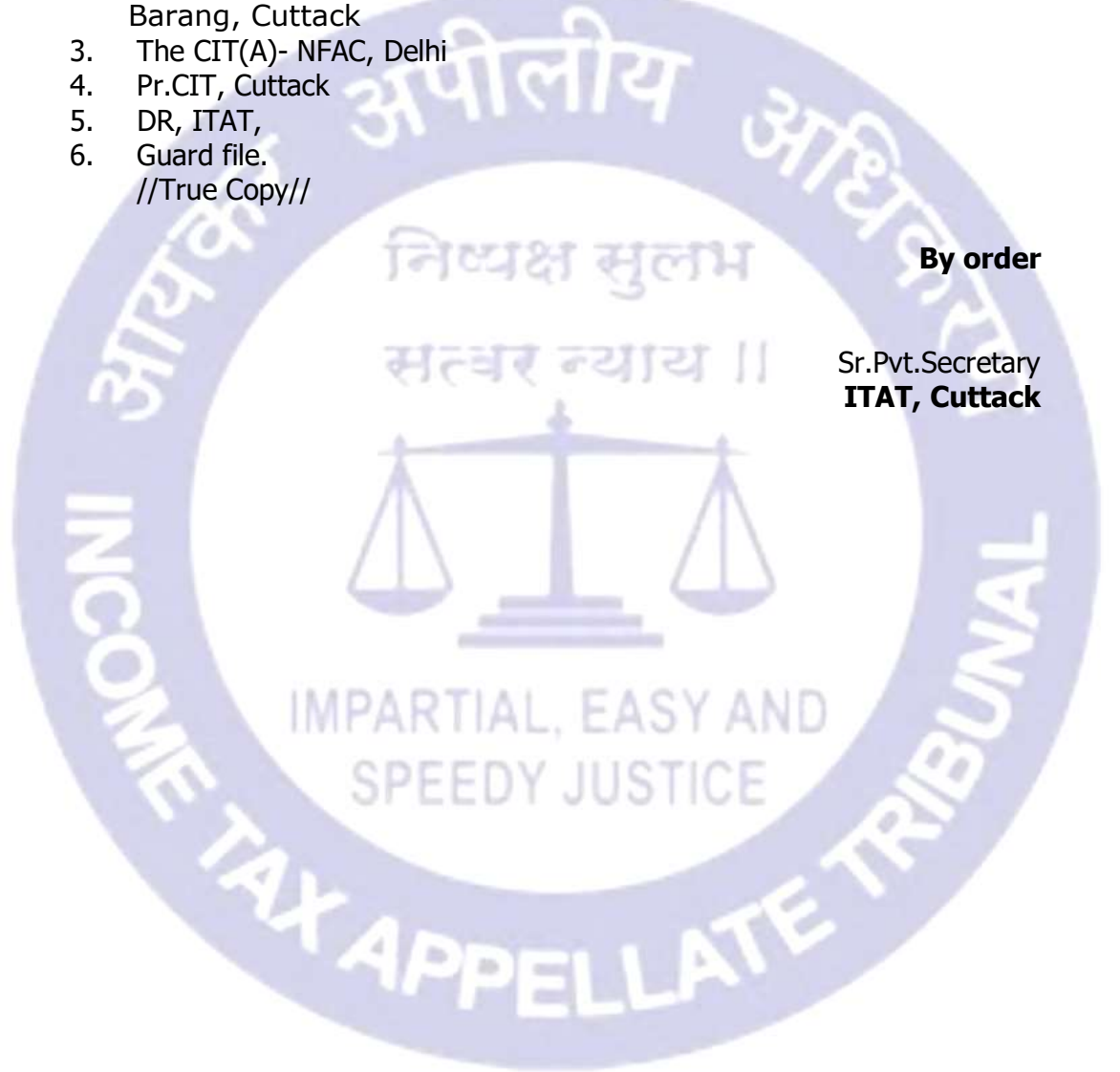
Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 17/10/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Dy. Commissioner of
Income Tax, Circle-1(1), Cuttack
2. The Respondent: Sanatan Bishoi, Panchupal,
Barang, Cuttack
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.
//True Copy//



By order

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