



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

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

**ITA No.382/CTK/2024: Assessment Year :2013-14
ITA No.383/CTK/2024: Assessment Year :2012-13
ITA No.384/CTK/2024: Assessment Year :2015-16
ITA No.385/CTK/2024: Assessment Year :2016-17
ITA No.386/CTK/2024: Assessment Year :2017-18**

Sidhartha Construction Trading Pvt Ltd., At-Rajabagicha, Telenga Bazar, Cuttack	Vs.	Asst. Commissioner of Income Tax, Circle-2(1), Cuttack
PAN/GIR No.AAECS 5783 P		
(Appellant)	..	(Respondent)

Assessee by : Shri K.K.Bal, Adv
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 24/10/2024
Date of Pronouncement : 24/10/2024**

ORDER

Per Bench

These are appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi dated 24.7.2024 in Appeal No.NFAC/2012-13/10145886, No.CIT(A),Cuttack/10221/2015-16, No.CIT(A), Cuttack./10429/2017-18, No.CIT(A), Cuttack/10366/2018-19 and No.

NFAC/2016-17/10058996 for the assessment years 2023-14,2012-13, 2015-16, 2016-17 & 2017-18, respectively.

2. Shri K.K.Bal, Id AR appeared for the assessee and Shri S.C.M ohanty, Id Sr. DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A) has dismissed the appeals without affording reasonable opportunity of hearing to the assessee. It was the submission that if one more opportunity is granted, the assessee will cooperate in the set aside proceedings and furnish all the evidences/documents required for the adjudication of the appeals.

4. In reply, Id Sr. DR vehemently opposed the prayer of Id AR of the assessee. It was submitted that even after affording various opportunities given by the Id CIT(A), the assessee has not bothered to comply with the notices and furnish any documents, therefore, the Id CIT(A) was compelled to dismiss the appeals of the assessee.

5. We have considered the rival submissions. A perusal of the impugned orders clearly show that the Id CIT(A) has afforded five opportunities, as is evident from the impugned order and the assessee has failed to comply with the same. It was in this backdrop that the Id CIT(A) opined that non-compliance of the notices reflects complete disregard to the proceedings and the assessee does not deserve any relief and accordingly, dismissed the appeals. Now before us, Id AR undertakes that if one more

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opportunity is given, the assessee will comply with the notices and furnish all the required documents as are required for disposal of the appeals. Hence, in the interest of justice, the issues in these appeals are restored to the file of the Id 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 each appeal 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 CIT(A). In the event the cost is not paid, the orders passed by the Id CIT(A) and that of the AO would stand confirmed.

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

Order dictated and pronounced in the open court on 24/10/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 24/10/2024
B.K.Parida, SPS (OS)

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Copy of the Order forwarded to :

1. The Appellant : Sidhartha Construction Trading Pvt Ltd., At-Rajabagicha, Telenga Bazar, Cuttack
2. The respondent: Asst. Commissioner of Income Tax, Circle-2(1), 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

