



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

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

**ITA No.426 & 432 /CTK/2024**  
Assessment Years : 2013-14 & 2014-15

Prasand Kumar Panda, Prop. Lucky Wine Shop, Khaj Uripada, Kandhamal	Vs.	CIT(A), NFAC, Delhi
PAN/GIR No.		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : None  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 11/11/2024**  
**Date of Pronouncement : 11/11/2024**

**ORDER**

**Per Bench**

These are appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi dated 4.6.2024 in Appeal No.NFAC/2012-13/10293457 and NFAC/2013-14/10293458 for the assessment years 2013-14 & 2014-15, respectively

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

3. We have considered the submission of Id Sr DR and perused the record of the case. A perusal of the impugned orders clearly show that the

Id CIT(A) has passed the order exparte as the assessee had not complied with several notices issued by the Id CIT (A). It is also noticed that the Id CIT(A) has not considered the issue on merits. Even the assessment orders were passed exparte u/s.144 r.w.s 147 of the Act. Therefore, in the interest of justice, the issues in these appeals are restored to the file of the Id CIT(A) for fresh adjudication on merits after allowing reasonable opportunity of hearing to the assessee.

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

Order dictated and pronounced in the open court on 11/11/2024.

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

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

Cuttack; Dated 11/11/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The appellants: Prasand Kumar Panda, Prop.  
Lucky Wine Shop, Khaj Uripada, Kandhamal
2. The Respondent: CIT(A), NFAC, Delhi
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

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