



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

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

**ITA No.409/CTK/2024**  
Assessment Year :2016-17

Dilip Kumar Jena, Plot No.2508, Old Town-2, Lewis Road, Bhubaneswar	Vs.	DCIT, Circle-1(1), Cuttack
PAN/GIR No.AGDPJ 2962 K		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Tarun Kumar Agarwalla, CA  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 14/11/2024**  
**Date of Pronouncement : 14/11/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 6.8.2024 in Appeal No.NFAC/2015-16/10250948 for the assessment year 2016-17.

2. Shri Tarun Kumar Agarwalla, Id AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A) has dismissed the appeal of the assessee exparte without affording reasonable opportunity of hearing to the assessee. Even the Id CIT(A) has not considered the

grounds of appeal filed by the assessee on merits. It was the further submission that the Id CIT(A) has sent three notices of hearing only on the income tax portal within a period of 19 days without any other mode of communication to the assessee. It was the prayer of Id AR that if one more opportunity is granted, the assessee would be in a position to represent his case before the Id CIT(A) and substantiate with all evidences in support of his case. Ld Sr DR did not object to the request of Id AR of the assessee.

4. We have considered the rival submissions. A perusal of the order of Id CIT(A) clearly shows that the Id CIT(A) has provided three opportunities, as is evident from the order of Id CIT(A) at page-2 i.e. on 3.7.24,12.7.24 & 22.7.24 i.e. within a span of 19 days without considering the issue on merits. We also observe that the Assessing Officer has passed the assessment order u/s.144 of the Act as there was no compliance before him by the assessee. Before us, Id AR has prayed for one more opportunity. We also observe that the assessee has not provided any details in support of his case before the Assessing Officer and also Id CIT(A). Hence, in the interest of justice, the issues in this appeal are restored to the file of the Id CIT(A) to allow one more opportunities to the assessee to represent his case with all documents and evidence in support of the case. The Id CIT(A) shall readjudicate the issue after allowing due opportunity of hearing to the assessee. In case, the assessee fails to cooperate in the set aside

proceedings, the Id CIT(A) is at liberty to pass the order as per law on merits.

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

Order dictated and pronounced in the open court on 14/11/2024.

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

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

Cuttack; Dated 14/11/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Dilip Kumar Jena, Plot No.2508, Old Town-2, Lewis Road, Bhubaneswar
  2. The Respondent: DCIT, Circle-1(1), Cuttack
  3. The CIT(A)- NFAC, Delhi
  4. Pr.CIT, Cuttack
  5. DR, ITAT,
  6. Guard file.
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**By order**

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