



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

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

ITA Nos.427 & 434/CTK/2024
Assessment Years : 2018-19 & 2020-2021

Govindpur Service Cooperative Society Ltd., Srihari Nagar, Gudesira, Bargarh	Vs.	Income Tax Officer, Ward Bargarh
PAN/GIR No.AAAAG 9068 K		
(Appellant)	..	(Respondent)

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

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

ORDER

Per Bench

These are appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi dated 18.9.2024 in Appeal No.NFAC/2017-18/10260784 & NFAC/2019-20/10176917 for the assessment years 2018-19 & 2020-2021, respectively.

2. Ld counsel on behalf of the assessee appeared in the Court without proper uniform, therefore, his name is not included in the order. Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. We have heard Id Sr DR. A perusal of the orders of Id CIT(A) clearly shows that the first appellate orders have been passed exparte. Ld CIT(A) had issued three notices, as is evident from the impugned order, however, there was no compliance from the side of the assessee. We also observe that the assessment order for the assessment year 2018-19 has been passed exparte u/s.147 r.w.s 144B of the Act, it proves that the assessee has not provided full details either before the Assessing Officer or before the Id CIT(A). However, for the assessment year 2020-2021, although the assessee has provided part details but has not provided full details before the Id CIT(A). Therefore, in the interest of justice, the issues in both the appeals are restored to the file of the Id CIT(A) for fresh adjudication on merits after providing adequate opportunity of hearing to the assessee. If the Id CIT(A) is of the view that further details are required, notice may be issued to the assessee for clarification as required for adjudication of the issues.

4. In the result, both the appeals of the assessee stand 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 : Govindpur Service Cooperative Society Ltd., Srihari Nagar, Gudesira, Bargarh
2. The Respondent: Income Tax Officer, Ward Bargarh
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

