



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

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

ITA No.459/CTK/2024
Assessment Year : 2018-19

Prakash Kumar Khuntia, At/PO Bandalo, Chihatia, Dist: Jajpur	Vs.	Income Tax Officer, Ward Jajpur, Near Town Hall, Dala, Jajpur Road, Jajpur
PAN/GIR No.EUPPS 4067 A		
(Appellant)	..	(Respondent)

Assessee by : Shri P.R.Mohanty, Adv
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 25/11/2024
Date of Pronouncement : 25/11/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 4.6.2024 in Appeal No.CIT(A),NFAC/2017-18/10293330 for the assessment year 2018-19.

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

2. The assessee has raised following grounds:

"1.For that, the assessment order passed U/s 147 r.w.s. 144 r.w.s. 144B of the I.T. Act, 1961, by NFAC, Delhi on

5. Reiterating the grounds of appeal, Id AR submitted that the Id CIT(A) has dismissed the appeal of the assessee without providing sufficient opportunity of being heard to the assessee, which is against the principles of natural justice. Ld AR submitted that the Assessing Officer has also passed the assessment order u/s.147 r.w.s 144 read with section 144B of the Act. He prayed that the matter be restored to the file of the Assessing Officer and the assessee undertakes to represent his case before the Assessing Officer.

6. In reply, Id Sr DR submitted that sufficient opportunities have been provided by the AO and Id CIT(A) but the assessee has failed to comply with the notices.

7. We have considered the rival submissions. A perusal of the impugned order clearly shows that four notices have been sent to the assessee but there was no response from the side of the assessee and the Id CIT(A) has not responded to the same, for which, Id CIT(A) has compelled to dismiss the appeal. It is also observed that the assessment order has been passed u/s.144 of the Act as the assessee did not furnish any documentary evidences. It is also observed that the Id CIT(A) has recorded that the assessee failed to make any submissions in support of the grounds of appeal and simply dismissed the appeal without considering the issue on merits. In view of above, we are of the view that the assessee has not been provided sufficient opportunities and there was no discussion