



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

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

**ITA No.415/CTK/2024**  
Assessment Year : 2017-18

Panchanan Sandhibigraha, Belampur, Jajpur Town, Odisha	Vs.	ITO, Ward Jajpur,
PAN/GIR No.AGVPS 3190 E		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Natabar Panda, Adv  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 11/12/2024**  
**Date of Pronouncement : 11/12/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id Addl/JCIT(A)-7, Mumbai dated 5.8.2024 in Appeal No. CUT(A),Cuttack/10687/2019-20 for the assessment year 2017-18.

2. Shri Natabar Panda, 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. It was the further submission that the assessee

had furnished the compliance to the Id CIT(A) but the same was not the effective compliance. It was the submission that even the assessment was completed by the AO u/s.144 of the Act as there was no compliance before the AO. 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 AO and substantiate with all evidences in support of his case. Ld Sr DR has raised serious objection 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 four opportunities, as is evident from the order of Id CIT(A) at page-3 i.e. on 15.1.2021, 31.1.2024, 16.7.2024 and 22.7.2024 and the assessee has responded to the notice issued on 22.7.2024. However, no effective response and all the required evidences were produced. 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 AO to allow one more opportunities to the assessee to represent his case with all documents and evidence in support of the case. The Id AO 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 AO 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 11/12/2024.

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

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

Cuttack; Dated 11/12/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Panchanan Sandhibigraha,  
Belampur, jajpur Town, Odisha
2. The Respondent: ITO, Ward Jajpur,
3. The Addl/JCIT(A)-7, Mumbai
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.

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**By order**

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