



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

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

**ITA No.489 /CTK/2024**  
Assessment Year : 2016-17

Jonaki Chand, Qr. No.A/E-126, VSS Nagar, PS: Saheed Bhubaneswar.	Vs.	Assessing Officer, National Faceless Assessment Centre, Delhi
PAN/GIR No.AGLPC 9992 N		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri P.K.Mishra, 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 CIT(A), NFAC, Delhi dated 9.10.2024 in Appeal No.NFAC/2015-16/10124327 for the assessment year 2016-17, in the matter of assessment u/s.147 r.w.s 144 of the Act.

2. Shri P.K.Mishra, 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 ex parte without affording reasonable opportunity to the assessee. It was the submission that the Id CIT(A) has issued eight notices and out of same, thrice the assessee sought adjournment due to the fact that the assessee's husband was suffering from asthma and other allied diseases, for which, the assessee has submitted medical prescriptions to support his submission. It was the submission that even before both the lower authorities, as the adequate opportunities had not been granted, the assessee was unable to produce any evidence in support of her case. It was the prayer that the assessee may be granted another opportunity to produce all the evidences to substantiate her case before the Assessing Officer.

4. In reply, Id Sr DR vehemently opposed the prayer. It was the submission that the order of the Id CIT(A) is liable to be upheld.

5. We have considered the rival submissions and perused the orders of lower authorities. A perusal of the present case clearly shows that the assessee has been granted several opportunities to present her case but on account of the health issue of assessee's husband, the assessee was unable to produce the evidences before the Id CIT(A). It is also observed that at the assessment stage also, the assessee has not responded to any notice to substantiate her case. Therefore, in the interest of justice, the issues in this

appeal are restored to the file of the AO for readjudication after allowing reasonable opportunity of hearing to the assessee.

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 : Jonaki Chand, Qr. No.A/E-126, VSS Nagar, PS: Saheed Nagar, Bhubaneswar
2. The Respondent: Assessing Officer, National Faceless Assessment Centre, Delhi
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Bhubaneswar
5. DR, ITAT,
6. Guard file.

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**By order**

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