



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

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

**ITA No.531/CTK/2024**  
Assessment Year : 2015-16

|   |     |                      |
|---|-----|----------------------|
| Manoranjan Mohanty, At:<br>B.C.Road, PS/PS Jaykaypur,<br>Dist: Rayagada | Vs. | ITO, Ward, Rayagada  |
| PAN/GIR No.BHCPM 7872 C   |     |                      |
| <b>(Appellant)</b>  | ..  | <b>( Respondent)</b> |

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

**Date of Hearing : 30/12/2024**  
**Date of Pronouncement : 30/12/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 28.11.2024 in Appeal No. NFAC/2014-15/10280648 for the assessment year 2015-16.

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

3. The assessee has raised the following grounds of appeal;

"1. For that, the learned CIT (A) has committed gross error of law as well as of fact, in dismissing the Appeal of the Appellant and in confirming the additions made by the learned A.O., without providing sufficient effective opportunity of being heard to the Appellant, as such, the Appeal order. being passed on gross violation of principles of natural justice is not sustainable in the eye of law, hence needs to be quashed in the interest of justice.

2. For that, the reassessment order passed by the learned A.O. is without jurisdiction and without the authority of law, as it is based on change of opinion, the learned CIT(A), has committed gross error of law in confirming the same, as such both orders being not sustainable in the eye of law is liable to be quashed in the interest of justice.

3. For that, the learned CIT(A), has committed gross error of law as well as of fact in confirming the addition of Rs.84,79,725.00 made by the learned A.O., treating the business receipts as unexplained money, by applying provisions of section 69A of the Act. The impugned addition, made by the learned A.O. and confirmed by the learned CIT(A), thus being not sustainable in the eye of law is liable to be deleted in the interest of justice.

4. For that, section 69A has no application under the facts and in the circumstances of the case, as such, the impugned addition of Rs. 84,79,725.00, made by the learned A.O. and confirmed by the learned CIT(A) by applying section 69A of the Act, being not sustainable in the eye of law, needs to be deleted in the interest of justice.

5. For that, the addition of interest income of Rs.22,016.00 made by the learned A.O. and confirmed by the learned CIT(A) is wrong, illegal and contrary to the facts on record, as such, the impugned addition, being not sustainable in the eye of law, is liable to be deleted in the interest of justice.

6. For that, the Appellant craves leave of this Hon'ble Tribunal to add, alter, modify or to urge other grounds of Appeal, if any, at the time of hearing in the interest of justice."

4. 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 notices through ITBA portal but no notice has been received by the assessee. It was the submission that it was in this backdrop no compliance was made before the Id CIT(A), which led to exparte order. It was the submission that even the assessment order has been passed u/s.147 r.w.s144 read with section 144B of the Act as the assessee has not produced any evidence. It was the prayer that the assessee may be granted another opportunity to produce all the evidences to substantiate his case before the Assessing Officer.

5. 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.

6. 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 non-functioning of IBTA portal, 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 his 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.

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

Order dictated and pronounced in the open court on 30/12/2024.

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

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

Cuttack; Dated – 30/12/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The appellant: Manoranjan Mohanty, At:  
B.C.Road, PS/PS Jaykaypur, Dist: Rayagada
2. The Respondent; ITO, Ward, Rayagada
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Berhampur
5. DR, ITAT,
6. Guard file.  
//True Copy//

IMPARTIAL, EASY AND  
SPEEDY JUSTICE

**By order**

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