



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

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

ITA No. 490/CTK/2024
Assessment Year : 2018-19

Smruti Ranjan Sahu, Girla Road, Kodpad, Jeypore, Dist: Koraput	Vs.	Assessment Unit, Income Tax Department
PAN/GIR No.HARPS 2557 E		
(Appellant)	..	(Respondent)

Assessee by : Shri Ananda Rao, CA
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 28/01/2025
Date of Pronouncement : 28/01/2025

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 10.10.2024 in Appeal No. NFAC/2017-18/10265884 for the assessment year 2018-19, in the matter of assessment u/s.147 r.w.s 144 of the Act.

2. Shri Ananda Rao, 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 assessment order has been passed u/s.147 r.w.s. 144 of the Act due to non-compliance of notices

before the Assessing Officer. It was the submission that the Id CIT(A) also has passed the order exparte without giving adequate opportunity of hearing to the assessee. Hence, it was his prayer that the matter be restored to the file of the Assessing Officer and he undertakes in the Bar that the assessee will cooperate in the set aside proceedings by providing all the evidences and documents in support of the case.

4. In reply, Id Sr DR supported the orders of the AO and Id CIT(A).

5. We have considered the rival submissions. A perusal of the assessment order shows that the Assessing Officer has passed the order u/s.147 r.w.s 144 of the Act as the assessee failed to furnish any evidence to substantiate his claim. A perusal of the impugned order also shows that despite giving various notices by the Id CIT(A), the assessee was non-compliant to the notices and no evidences were produced before the Id CIT(A), for which, the order was passed exparte. Before us, Id AR prayed for one more opportunity to putforth his grievance before the Assessing Officer. As the assessee has failed to furnish any documentary evidences either before the AO or before the Id CIT(A), in the interest of justice, the issues in this appeal are restored back to the file of the Assessing Officer, who will pass the order afresh after providing reasonable opportunity of hearing to the assessee. The assessee is also directed to produce the evidences, as deem required for completion of the assessment afresh.

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

Order dictated and pronounced in the open court on 28/01/2025.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated – 28/01/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Smruti Ranjan Sahu, Girla Road, Kodpad, Jeypore, Dist: Koraput
2. The Respondent: Assessment Unit, Income Tax Department
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Berhampur
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.Secretary
ITAT, Cuttack