

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND**

SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.61/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2018-2019)

Sri Ashok Food Products, Uchabahal, PO/PS:Rinbachan, Dist : Bolangir-767002	Vs	ITO, Ward-1, Bolangir
PAN No. :ACQFS 6662 L		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	Shri P.K.Mishra , Advocate
राजस्व की ओर से /Revenue by	:	Shri S.C.Mohanty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	28/01/2025
घोषणा की तारीख/ Date of Pronouncement	:	28/01/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order dated 17/01/2025, passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi in DIN & Order No.ITBA/NFAC/S/250/2024-25/1072281903(1) for the assessment year 2018-2019.

2. It was the submission by the Id. AR that the AO completed the assessment u/s.147 r.w.s.144 r.w.s.144B of the Act determining income of the assessee at Rs.1,21,65,700/- by making addition of Rs.1,14,15,700/- on account of unexplained cash deposited u/s.69A of the Act, Rs.7,50,000/- on account of unexplained time deposit u/s.69 of the Act, Rs.1,37,232/- on account of Contract income and Rs.1,43,842/- on account of interest income, respectively. It was the submission that in appeal the Id. CIT(A) dismissed the appeal of the assessee without providing sufficient effective opportunity of being heard to the assessee to produce the evidences and to substantiate his claim, which amounts to

gross violation of principle of natural justice. It was prayed by the Id. AR that the issues may be restored to the file of Id. AO so that the assessee could comply all the direction.

3. In reply, Id. Sr. DR vehemently supported the order of the Id. CIT(A) and the Id. AO. It was the submission that restoring the matter to the file of AO would be, in fact, giving the assessee a second round which should not be granted.

4. We have considered the rival submissions. A perusal of the assessment order as well as the appellate order, both the authorities have asked for certain details, however, the assessee could not furnish the documents to substantiate its claim before either of the authorities. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id. AO for readjudication after granting the assessee adequate opportunities to substantiate its claim. The assessee is directed to cooperate in the readjudication proceedings before the AO without any fail. We order accordingly.

5. In the result, appeal of the assessee is partly allowed for statistical purposes.

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

Sd/-

(MANISH AGARWAL)

लेखा सदस्य/ ACCOUNTANT MEMBER

कटक Cuttack; दिनांक Dated 28/01/2025

Prakash Kumar Mishra, Sr.P.S.

Sd/-

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Sri Ashok Food Products,
Uchabahal, PO/PS:Rinbachan,
Dist : Bolangir-767002
2. प्रत्यर्थी / The Respondent-
ITO, Ward-1, Bolangir
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT,
Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack