

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

(THROUGH VIRTUAL HEARING)

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.85/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Bira Kishore Mishra, Sargipali, Sundargarh	Vs	ITO, Ward-1, Jharsuguda
PAN No. : AKEPM 6330 M		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	None
राजस्व की ओर से / Revenue by	:	Shri S.C.Mohanty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	07/04/2025
घोषणा की तारीख / Date of Pronouncement	:	07/04/2025

आदेश / ORDER

Per Bench :

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 09.12.2024, passed in ITBA/NFAC/S/250/2024-25/1071015362(1) for the assessment year 2017-2018.

2. None appeared on behalf of the assessee. Shri S.C.Mohanty, Sr. DR appeared on behalf of the revenue.

3. We have considered the submission of the Id. Sr. DR. A perusal of the assessment order clearly shows that the assessee could not furnish the details as asked for by the AO during the course of assessment proceedings. Further on perusal of the order of the Id. CIT(A), clearly shows that notices were issued to the assessee by the Id. CIT(A), however, no compliance has been made by the assessee during the

appellate proceedings. Even the assessee could not explain the respective delay in filing the respective appeals before the Id. CIT(A). Looking to the facts and circumstances of the case as, we condone the delay of 1473 days in filing the appeal. As no compliance has been made before either of the authorities below, therefore, in the interest of justice, the issues in this appeal are restored to the file of the Id. AO for readjudication the issues afresh after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 07/04/2025.

Sd/-

(राजेश कुमार)
(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)
(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 07/04/2025

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
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