

**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.59/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Dayanidhi Prusty, Sahoo Pada, Junagarh, Kalahandi-766014	Vs	ITO Bhawanipatna Ward, Bhawanipatna
PAN No. : <b>AHPPP 9831 L</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Akshyay Mohapatra, CA
राजस्व की ओर से / Revenue by	:	Shri S.C.Mohanty, Sr. DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	09/04/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	09/04/2025

**आदेश / O R D E R**

**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 19.11.2024, passed in ITBA/NFAC/S/250/2024-25/1070472086(1) for the assessment year 2017-2018.

2. It was submitted by the Id AR that the AO has made additions without considering the relevant documents produced by the assessee. It was also submitted that those documents were also placed before the Id. CIT(A), however, the Id. CIT(A) without considering the same, dismissed the appeal of the assessee. It was the submission of the Id. AR that the assessee is having all the documents in respect of his claim, which are filed before the Tribunal and prayed that the same may be taken on

record. It was, thus, submitted that the matter may be restored to the file of Id. AO to decide the issue afresh enabling the assessee to file the relevant documents to substantiate his claim before the Id. AO.

4. In reply, Id Sr DR submitted that proper opportunities were allowed and the assessee could not produce the documents as required by both the authorities below. It was submitted that the orders passed by both the authorities below deserve to be upheld.

5. We have considered the rival submissions. 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 the assessee also could not provide required documentary evidence to substantiate his case before the Id. CIT(A), however, the assessee produced additional evidence before us, which are taken on record in respect of his claim. In view of the above, 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. The assessee is also directed to produce all the documentary evidence to substantiate his case during the course of readjudication proceeding before the AO positively.

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

Order dictated and pronounced in the open court on 09/04/2025.

**Sd/-**

(राजेश कुमार)  
**(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**

(जार्ज माथन)  
**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 09/04/2025

*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