

**IN THE INCOME TAX APPELLATE TRIBUNAL "CUTTACK" BENCH, CUTTACK  
VIRTUAL HEARING AT KOLKATA**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No. 11/CTK/2025  
Assessment Year: 2020-21**

Odisha Renewable Energy Development Agency, OREDA Odisha Renewable En Dev A Shed No. 59 Sector A ZN B, Mancheswar Industrial Est Rasulgarh, Bhubaneswar, Khurda-751010, Odisha. (PAN: AAAAO5083C)	V S	DCIT, Circle-1(1), Bhubaneswar.
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : Shri P. R. Mohanty, Advocate  
Respondent by : Shri S. C. Mohanty, Sr. DR

Date of Hearing : 09.04.2025  
Date of Pronouncement : 09.04.2025

**ORDER**

**Per Bench :**

The captioned appeal by the assessee is against the order of the Ld. Commissioner of Income Tax (Appeal), NFAC, Delhi [hereinafter referred to as "the Ld. CIT(A)"] vide order no. ITBA/NFAC/S/250/2024-25/1070283051(1) dated 12.11.2024 passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2020-21.

2. Shri P. R. Mohanty, Advocate represented on behalf of the assessee and Shri S. C. Mohanty, Sr. DR appeared on behalf of the revenue.

3. The Ld. AR of the assessee submitted before us that both the orders of the lower authorities are ex parte though the authorities below have provided opportunities to the assessee. The Ld. AR of the assessee prayed before the Bench to grant the assessee one more opportunity to represent its case before the Assessing Officer. On the other hand, Ld. Sr. DR objected this prayer of the assessee.

4. We have heard rival submissions. Since the assessee despite being provided with sufficient opportunities of hearing before the lower authorities did not present itself in the assessment proceeding as well as appellate proceedings, keeping this in mind and also treating this attitude against the principles of natural justice, we are of the view, however, that in the interest of justice, the assessee should be granted one more opportunity. This being so, the issue in this appeal is restored to the file of the Ld. Assessing Officer for adjudication afresh after granting reasonable opportunity of being heard. The assessee is also directed to appear before the Assessing Officer diligently without taking any adjournment.

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

Order dictated and pronounced in the open court.

Sd/-  
(Rajesh Kumar)  
Accountant Member

Sd/-  
(George Mathan)  
Judicial Member

***Dated: 9<sup>th</sup> April, 2025***

JD, Sr. P.S.

Copy to:

1. The Appellant: Orissa Renewable Development Agency
1. Respondent – DCIT, Circle-1(1), Bhubaneswar
2. CIT(A), NFAC, Delhi
3. Pr. CIT
4. DR, ITAT, Cuttack
5. Guard file.

True Copy

By Order

Assistant Registrar  
ITAT, Cuttack