



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

**BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT(KZ)**

**ITA No.192/CTK/2025**  
Assessment Year : 2017-18

Rabindra Kumar Behera, RK Petrol Pump, Jhumpura, Keonjhar	Vs.	ITO, Ward, Keonjhar
PAN/GIR No. AISP 9374 Q		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Lalatendu Sahu, AR  
Revenue by : Shri S.C.Mohanty, Sr. DR

**Date of Hearing : 30 /06/2025**  
**Date of Pronouncement : 30/06/2025**

**ORDER**

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NAFC), New Delhi NFAC), Delhi dated 10.12.2024 in Appeal No.CIT(A), Cuttack/10274/2019-20, passed for Assessment Year 2017-18.

2. The appeal is time barred by 18 days. The assessee has filed condonation petition supported with an affidavit stating that the assessee was suffering from severe illness and under bed rest as per the advice of

the doctor. To support the illness, the assessee has also filed certificate from a doctor, which is placed on record. It is stated that it is due to illness of the appellant, the appeal could not be filed within the due date. Furthermore, Id AR submitted that it is an exparte order and the assessee was not aware of the passing of order passed by the Id CIT(A). Therefore, due to lack of knowledge about passing of the order, the delay has occurred in filing the appeal. Ld Sr DR did not seriously object to the condonation petition. Accordingly, I condone the delay of 18 days and admit the appeal for hearing.

3. At the time of hearing, Id. Counsel for the assessee stated that the Id CIT(A) has dismissed the appeal without giving adequate opportunity of hearing to the assessee. He prayed before the Bench that the impugned order be set aside and remitted back to the file of Id. CIT(Appeals) for deciding it afresh.

4. On the other hand, Id Sr DR supported the orders of the lower authorities.

5. I have heard the rival contentions and perused the material available on record. A perusal of the impugned order clearly shows that as there was no response to the notices to substantiate the claim with documentary evidences and submissions, Id CIT(A) confirmed the addition made by the AO. Before me, Id AR undertakes that the assessee will cooperate the

proceedings, if the matter is restored back to the file of the Assessing Officer as the assessment has been passed u/s.144 of the Act Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the Id. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of the Assessing officer with a direction to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the AO, failing which the AO shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes

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

Order dictated and pronounced in the open court on 30/06/2025.

Sd/-  
**(DUVVURU RL REDDY)**  
**VICE PRESIDENT**

Cuttack: Dated 30 /06/2025  
B.K.Parida, Sr. PS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Rabindra Kumar Behera, RK  
Petrol Pump, Jhumpura, Keonjhar
2. The Respondent : ITO, Ward, Keonjhar
3. The CIT(A)-,NFAC, Delhi
4. Pr.CIT-Cuttack
5. DR, ITAT, Cuttack
6. Guard file.  
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