



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

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

**ITA No.198/CTK/2025**  
Assessment Year : 2015-16

M/s. Classic Logistics, in front of Tarini Talkies, Joda, Keonjhar	Vs.	ITO, Keonjhar Jagannathpur, Keonjhar	Ward,
PAN/GIR No. AAGFC 2168 R			
<b>(Appellant)</b>	..	<b>( Respondent)</b>	

Assessee by : Shri Niranjan Swain, 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. CITG(A), NFAC, Delhi dated 24.1.2025 in Appeal No.NFAC/2014-15/10145520, passed for Assessment Year. 2015-16.

2. 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. AO for deciding it afresh as the assessment has been passed u/s.147 r.w.s 144 of the Act.

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

4. I have heard the rival contentions and perused the material available on record. A perusal of the impugned clearly shows that the Id CIT(A) has dismissed the appeal of the assessee as no documentary evidence in support of the claim was furnished to the assessee. Even no written submission was filed. 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. Even otherwise, the assessment has been completed by the AO u/s. 147 r.w.s 144 of the Act for non-compliance of notices issued 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 Id AO. 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 AO 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 Id AO, failing which the Id 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

5. 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 : M/s. Classic Logistics, in front of Tarini Talkies, Joda, Keonjhar
2. The Respondent : ITO, Keonjhar Ward, Jagannathpur, Keonjhar
3. The CIT(A0, NFAC, Dehi
4. Pr.CIT-Cuttack
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Asst.Registrar,  
**Itat, cuttack**