



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

BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT(KZ)

ITA Nos.228/CTK/2025

Assessment Year : 2015-16

ITA No.235/CTK/2025

Assessment Year : 2015-16

ITA Nos.236/CTK/2025

Assessment Year : 2014-15

Abhijit Pattnaik Falt No-207,Block-A,Supratik Exotica Apartment, Gothapatna, Baramunda Colony, Bhubaneswar, Khurda 751003	Vs.	ITO, Bhawani Patna Ward, Bhawanipatna
PAN/GIR No.ASYPP 6108 L		
(Appellant)	..	(Respondent)

Assessee by : Shri B.R.Panda, Adv
Revenue by : Shri S.C.Mohanty, Sr. DR

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

ORDER

These are appeals directed at the instance of assessee against the separate orders of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NAFC), New Delhi NFAC), Delhi all dated

19/02/2025 in Appeal No.NFAC/2014-15/10120647 in the matter of assessment u/s.147 r.ws 144 of the Act and NFAC/2014-15/10178185 in the matter of penalty u/s.271(1)(b) of the Act for the assessment year 2015-16 and No. NFAC/2013-14/10117844 in the matter of assessment u/s.147 r.w.s 144 of the Act passed for Assessment Year 2014-15.

2. At the time of hearing, Id AR submitted that the Id CIT(A) has passed the order without affording reasonable opportunity to the assessee for both the assessment years. Ld AR before me produced a paper book containing 205 pages and submitted that these were produced before the AO through the department portal. He submitted that all the relevant documents were filed before the AO but the same were not considered. He submitted that if one more opportunity is given, the assessee would co-operate in set aside proceedings before the Jurisdictional Assessing Officer by filing necessary documentary evidences in support of the claim.

3. In reply, Id Sr DR submitted that enough opportunities have been granted to the assessee and the AO has passed the order by considering all the facts of the case.

4. I have heard the rival contentions and perused the material available on record. It is noticed that the quantum appeals for the assessment years 2015-16 & 2014-15 have been passed without affording reasonable opportunity of hearing to the assessee and the assessment orders have

been passed [u/s.147/144](#) of the Act due to non-compliance of the notices issued by the AO. The contention of the Id AR is that all the documentary evidences were produced before the AO. Now, the Id AR has prayed that if one more opportunity is granted, the assessee will produce all the relevant documents and evidences in support of its claim. Considering the facts and circumstances of the case, the issues in both the quantum appeals are restored to the file of the Jurisdictional Assessing Officer for fresh adjudication after providing reasonable opportunity of hearing to the assessee.

5. With regard to penalty levied u/s.271(1)(b) of the Act, I am of the view that in view of the restoration of the issue in quantum proceedings for the assessment year 2015-16, the instant penalties on such restored issue are also sent back to the AO for taking an appropriate decision after the finalization of the fresh assessment on the set aside proceedings.

6. In the result, appeals 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)

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Assessment Year : 2014-15

Copy of the Order forwarded to :

1. The Appellant : Abhijit Pattnaik
Falt No-207,BlockA,Supratik Exotica Apartment,
Gothapatna, Baramunda Colony, Bhubaneswar,
Khurda 751003
2. The Respondent : ITO, Bhawani Patna Ward,
Bhawanipatna
3. The CIT(A)-,
4. Pr.CIT-
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Asst.Registrar,
Itat, cuttack

