

IN THE INCOME TAX APPELLATE TRIBUNAL "CUTTACK" BENCH, CUTTACK

**BEFORE SHRI GEORGE MATHAN, JM
AND
SHRI RAJESH KUMAR, AM**

ITA No. 279/CTK/2025

(Assessment Year: 2020-21)

Mr. Jagtar Singh
At-Ward No. 7, Barbil,
Keonjhar-758035

Vs.

ITO, Ward TDS, Sambalpur
Income Tax Officer, Ward-TDS,
Sambalpur, Aayakar Bhavan,
Ainthapali, Sambalpur,
Odisha-768004

(Appellant)

(Respondent)

PAN No. BBNJ01098G

Assessee by : Shri BR Panda, AR
Revenue by : Shri Nishanth Rao B, DR

Date of hearing: 16.07.2025

Date of pronouncement: 16.07.2025

ORDER

PER PENCH:

This is an appeal filed by the assessee against the order of the Id. Commissioner of Income-tax (Appeals) [in short, the Id. CIT (A)] in appeal no. ITBA/APL/S/250/2024-25/1074748617(1) dated 20.03.2025 for A.Y. 2020-21.

02. Shri BR Panda represented on behalf of the assessee and Shri Nishanth Rao P represented on behalf of the Revenue.
03. At the outset, the Id. Counsel for the assessee submitted before the Bench that the orders of Id. CIT (A) is an ex-parte order and is liable to set aside. The Id. Counsel for the assessee submitted before the Bench

that the orders passed by the Ld. CIT(A) u/s. 250 of the Act was without providing sufficient opportunity to the assessee and as such the order is bereft of natural justice and is liable to be set aside.

04. On the other hand, the learned Departmental Representative did not object to such prayer made by the assessee before the Bench.
05. We after hearing the submission of the parties and perusing the material available on record, we find that instant impugned order passed by CIT (A) was dismissed without looking into the merits of the case. In our opinion, the order passed by the Id. CIT (A) is in violation of Provision of Section 250(6) of the Act. Sub-section (6) of section 250 of the Income Tax Act, 1961, mandates the Id. CIT(A) to state the point in dispute, and thereafter record reasons in support of his conclusion. A perusal of the order of the Id. CIT(A) would indicate that it is not in consonance with mandate given in the Act. The Id. CIT(A) has not made any analysis of facts available on record, including the assessment records and has passed an ex-parte order. Therefore, the impugned order is not sustainable, it deserves to be set aside. We therefore, feel it necessary and in the larger interest of justice and being fair to both the parties, deem it appropriate to restore the issue to the file of the Id. CIT (A) for necessary adjudication for which reasonable opportunity to be provided to the assessee to furnish the reply and file relevant details and evidences if needed. It is further clarified that assessee should also not seek any adjournments unless otherwise required for reasonable cause.



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

Order pronounced in the open court on 16.07.2025.

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Sd/-
(GEORGE MATHAN)
(JUDICIAL MEMBER)

Kolkata, Dated:16.07.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Cuttack