

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

(THROUGH VIRTUAL HEARING)

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.252/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2021-2022)

Gautam Kumar Chell Cozri jagabandhu Chell, Daily Market, Rourkela, Sundergarh-769001	Vs	ACIT, Circle Rourkela, Rourkela
PAN No. : ABRPC 6675 M		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से / Assessee by	:	Shri Avijit Dey, AR
राजस्व की ओर से / Revenue by	:	Shri Nishanth Rao, B, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	23/07/2025
घोषणा की तारीख / Date of Pronouncement	:	23/07/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order of the Id. Addl./JCIT(A)-1, Hyderabad dated 28.02.2025 for assessment year 2021-2022.

2. It was submitted by the Id AR that the Id. CIT(A) has dismissed the appeal of the assessee without providing any sufficient opportunity of being heard to the assessee. It was the prayer that the matter may be restored to the file of Id. CIT(A) to decide the issue involved in the appeal afresh so that the assessee could be able to produce all the evidence to substantiate his claim.

3. In reply, Id Sr. DR vehemently supported the orders of the Assessing Officer and Id. CIT(A).

4. We have considered the rival submissions. As it is noticed from the order of the Id.CIT(A) that the assessee could not substantiate its claim by providing relevant documents in appellate proceedings, therefore, in the interest of justice, we grant the assessee one more opportunity to substantiate its claim before the Id. CIT(A) by restoring the issues in the appeal to the file of Id. CIT(A) for adjudicating afresh after providing the assessee adequate opportunity of being heard. The assessee shall cooperate in the readjudication proceeding before the Id. CIT(A) positively.

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

Order dictated and pronounced in the open court on 23/07/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 23/07/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack