



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

**BEFORE S/SHRI DUVVURU RL REDDY, VICE PRESIDENT(KZ)  
AND RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.270/CTK/2025**  
Assessment Year : 2014-15

Dhiren Kumar Sahoo At: Gudianali, Dhenkanal, 759001	Vs.	ITO, Dhenkanal Ward, Dhenkanal
PAN/GIR No. ARHPS 7887 F		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : None  
Revenue by : Shri S.C.Mohanty, Sr. DR

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

**ORDER**

**Per Bench**

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 28/02/2025 in Appeal No.NFAC/2013-14/10071589 passed for Assessment Year 2014-15.

2. It is the second round of proceedings before the ITAT. Facts of the case are that the assessee is an individual, engaged in the business of gold

& silver ornaments in the name and style of M/s. Kanchan Jewellers. The assessee filed the return of income on 29.9.2014 disclosing total income of Rs.2,19,870/-. Thereafter, notice u/s.148 of the Act was issued to the assessee on 30.12.2015 and the assessment u/s.143(3)/147 of the Act was completed determining the total income at Rs.7,57,541/-, inter alia, making an addition of Rs.24,91,818/- u/s.40A(3) of the Act. This addition was also made again in pursuance to the ITAT order dated 14.10.2019. Hence, the assessee has preferred appeal before the Id CIT(A) against the order u/s.147 r.w.s 250 of the Act.

3. On appeal, the Id CIT(A) confirmed the addition mainly on the ground that the assessee has not provided supporting documents/evidence to prove his claims except seeking adjournments throughout the entire proceedings. Hence, the assessee has preferred appeal before the Tribunal.

4. None appeared on behalf of the assessee nor was any adjournment petition filed, when the matter was called for hearing. Hence, I proceed to decide the appeal ex parte qua assessee after hearing Id Sr. DR.

5. We have heard Id Sr DR and perused the record of the case. A perusal of the order of Id CIT(A) clearly shows that various opportunities were afforded to the assessee to represent his case, however, the assessee preferred to remain silent and filed adjournment petition. Therefore, Id CIT(A) proceeded to dispose of the appeal on the basis of material available

on record. Against this order, the assessee has preferred appeal that means the assessee wants to contest the case. Before us, when the matter was called for hearing, the assessee did not appear nor file any adjournment petition. Considering the case of the assessee, in order to provide another opportunity to represent his case, the issues are restored to the file of the Id CIT(A) for fresh adjudication. The assessee is also directed to appear before the Id CIT(A) suo moto with necessary documentary evidence in support of the claim for disposal of the appeal. If the assessee fails to appear before the Id CIT(A), the Id CIT(A) is at liberty to pass the order as per law.

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/-  
**(RAJESH KUMAR)**  
**Accountant Member**

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 : Dhiren Kumar Sahoo,  
At: Gudianali, Dhenkanal, 759001
2. The Respondent : ITO, Dhenkanal Ward,  
Dhenkanal
3. The CIT(A)-,
4. Pr.CIT-
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Asst.Registrar,  
**Itat, cuttack**

