

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH CUTTACK

(THROUGH VIRTUAL HEARING)

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No. 423/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2017-2018)

Suresh Kumar Pati C/O:- Ashok Sharma Pati, Plot No:- 1654, At:- Basudebapur, P.O:- Jahanpur, Devidwar, Jajpur, 755007	Vs	ITO, Jajpur
PAN No. : ALWPP 3032 A		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	None
राजस्व की ओर से / Revenue by	:	Shri Vijay Singh, Sr. D.R.
सुनवाई की तारीख / Date of Hearing	:	24/09/2025
घोषणा की तारीख/ Date of Pronouncement	:	24/09/2025

आदेश / ORDER

This is an appeal filed by the assessee against the order of the Ld.CIT(A), National Faceless Appeal Centre(NFAC), Delhi dated 21/12/2023 in Appeal No.CIT(A),Cuttack/10856/2019-20 for the assessment year 2017-18.

2. At the time of hearing the Ld. AR was asked what his qualification were and he has submitted that he is only a final year student of CA, As he is not entitled into appear as an authorized representative under the provisions of section 288 of the Income Tax Act his submission are not being taken on record and his presence is not being taken on record for this proceedings.

3. It was submitted by the Ld. Sr. DR that the assessment orders as also the order of the Ld.CIT(A) were exparte orders. It was fairly agreed

by the Ld. Sr. DR that he had no objection if the issues of the appeal were restored to the file of the AO, so that the assessee can represents its case properly before the AO.

4. I have considered the submissions of the Ld. Sr. DR and also peruse the orders in the appeal folder before me. I find that the order of the AO as also the order of the Ld.CIT(A) are exparte orders. This being so, in the interest of justice the issues of this appeal are restored to the file of the AO for readjudication after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 24/09/2025.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

दिनांक Dated 24/09/2025

Prakash Kumar Mishra, Sr.P.S

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

1. अपीलार्थी / The Appellant- Suresh Kumar Pati
C/O:- Ashok Sharma Pati, Plot No:- 1654,At:-
Basudebapur, P.O:- Jahanpur, Devidwar, Jajpur,
755007
2. प्रत्यर्थी / The Respondent- ITO, Jajpur
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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack