

**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.453/CTK/2025  
(निर्धारण वर्ष / Assessment Year : 2018-2019)

<b>Datum Micro Credit Gundicha Nagar, Konisi, Berhampur, Ganjam, 761008</b>	Vs	<b>ITO, Ward-1, Berhampur</b>
PAN No. : <b>AAECD 9153 C</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Braja Bandhu Bihari, AR
राजस्व की ओर से /Revenue by	:	Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	25/09/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	25/09/2025

**आदेश / ORDER**

This is an appeal filed by the assessee against the Ld.CIT(A), National Faceless Appeal Centre (NFAC), Delhi order dated 01/08/2025 passed in Appeal No.NFAC/2017-18/10043686 for the assessment year 2018-2019.

2. At the time of hearing it was put to the assessee that the Ld. AR that the order of the Ld. CIT(A) is an ex parte order and the Ld.CIT(A) has dismissed the appeal of the assessee for none representation and none production of any evidence. It was fairly agreed by the both the sides that issues to be restored to the file of the AO for readjudication and to grant the assessee adequate opportunity to substantiate its case.

3. I have considered the submissions of the both the sides. A perusal of the facts show that the order of the Ld. CIT(A) is an ex parte order and

as both the sides have agreed to issue being restored to the file of the AO for readjudication, In the interest of justice, the issues in 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, the appeal of the assessee partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 25/09/2025.

Sd/-  
(जार्ज माथन)  
**(GEORGE MATHAN)**  
न्यायिक सदस्य / JUDICIAL MEMBER

दिनांक Dated 25/09/2025

*Prakash Kumar Mishra, Sr.P.S.*

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

1. अपीलार्थी / The Appellant- Datum Micro Credit  
Gundicha Nagar, Konisi, Berhampur, Ganjam,  
761008
2. प्रत्यर्थी / The Respondent- ITO, Ward-1, Berhampur
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