

**आयकर अपीलिय 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.469/CTK/2025  
(निर्धारण वर्ष / Assessment Year : 2017-2018)

<b>Pramila Panda</b> <b>Plot No- 45, Infront of Gunjan</b> <b>Place, Cuttack Road,</b> <b>Bhubaneswar, 751010</b>	Vs	<b>ITO, Ward-3(4), Bhubaneswar</b>
PAN No. : <b>AGHPP 7813 M</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Kanhaiyalal Sharma, 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 order of the Ld. Addl/JCIT(A)-1, Lucknow order dated 10/07/2025 passed in Appeal No. CIT(A),Bhubaneswar-2/10230/2019-20 for the assessment year 2017-2018.

2. At the time of hearing it was fairly agreed by both the sides that the orders of both the lower authorities are exparte orders. It was the prayer by the Ld. AR that the issues may be restored to the file of the AO and the assessee would cooperative to the set aside the assessment proceedings.

The Ld. Sr. DR did not raise any serious objection to the same.

3. I have considered the rival submissions. As it is noticed that the both the assessment order and the order of Ld. CIT(A) are exparte orders, In the interest of justice, I am of the view that the issues of the appeal

must be restored to the file of the AO for readjudication after granting the assessee adequate opportunity of being heard and I do so.

4. In the result, appeal of the assessee is 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- Pramila Panda  
Plot No- 45, Infront of Gunjan Place, Cuttack  
Road, Bhubaneswar, 751010
2. प्रत्यर्थी / The Respondent- ITO, Ward-3(4),  
Bhubaneswar
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 प्रतिलिपि //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)  
आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack