

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**  
**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**  
**(THROUGH HYBRID HEARING)**

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

आयकर अपील सं/ITA No.695/CTK/2025  
(निर्धारण वर्ष / Assessment Year : 2017-18)

Prem Gupta, Prop. Prem Traders, Daily Market, Barbil-758035	Vs	ITO, Ward, Keonjhar
PAN No. : <b>AUPPG 8445 G</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Chitta Ranjan Panda, CA
राजस्व की ओर से / Revenue by	:	Shri Vijaya Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	23 /12/2025
घोषणा की तारीख/Date of Pronouncement	:	23 /12/2025

**आदेश / O R D E R**

**Per Duvvuru RL Reddy, Vice President (KZ)**

This is an appeal filed by the assessee against the order dated 13.10.2025 passed by Id Addl/JCIT(A)-1, Gurugram, in Appeal No.CIT(A), Cuttack10918/2019-2020 for the assessment year 20-17-2018.

2. The sole grievance raised in the grounds of appeal is that the Id CIT(A) has dismissed the appeal of the assessee exparte contrary to the mandatory requirement of section 250(6) of the Act.

3. At the time of hearing, reiterating to the grounds of appeal, Id AR that the Id CIT(A) has dismissed the appeal of the assessee exparte without giving adequate opportunity of hearing to the assessee. He submitted that even the Id AO has not provided an effective opportunity of

hearing. It was the submission that after issuing a notice dated 19.7.2019, there was complete silence for over five months and suddenly, on 31.12.2019, the Assessing Officer passed an exparte order u/s.144/143(3) of the Act. He submitted that the assessee approached the AO multiple time with adjournment petition and supporting documents but the AO did not accept the submission nor granted a fresh hearing and passed the order, inter alia, making various additions. He prayed that the matter be restored to the file of the AO for passing a fresh assessment order with the direction to accept the documentary evidences in support of the claim.

4. In reply, Id Sr DR supported the orders of the lower authorities.

5. We have considered the rival submissions and perused the record of the case. It is noticed that the Id CIT(A) has given multiple opportunities to the assessee to represent its case by filing relevant documents and details. However, none of the notices were complied with. Therefore, Id CIT(A) passed the order exparte. Now, Id AR prayed to restore the matter and undertake to cooperate in the set aside proceedings by filing all the details and required evidence in support of the claim. It was the contention of the Id AR that during the course of assessment proceedings, the assessee sought to file relevant documents in support of the claim but the same was not accepted by the AO, for which, additions were made. Considering the totality of the facts and circumstances of the case, we deem it fit and proper to set aside the issue and restore to the same to the file of the Id CIT(A) for fresh adjudication

after affording reasonable opportunity to the assessee with the direction to the assessee to comply with the notices of Ld CIT(A), failing which, Ld CIT(A) is at liberty to draw adverse inference.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 23/12/2025.

Sd/-  
**(RAJESH KUMAR)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(DUVVURU RL REDDY)**  
**VICE PRESIDENT**

दिनांक Dated 23/12/2025

*b.k.Parida , Sr.P.S.(OS)*

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

1. अपीलार्थी / The Appellant- Prem Gupta, Prop. Prem Traders, Daily Market, Barbil-758035
2. प्रत्यर्थी / The Respondent- ITO, Ward, Keonjhar
3. आयकर आयुक्त(अपील) / The CIT(A), NFAC, Delhi
4. आयकर आयुक्त / CIT , **Cuttack**
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