

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

(THROUGH VIRTUAL HEARING)

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.561/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2012-13)

Orissa Industries Limited, Barang, Cuttack	Vs	Income Tax Officer, Ward-2(2), Cuttack
PAN No. : AAACO2103K		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Rasmirannjan Patnaik, AR
राजस्व की ओर से /Revenue by	:	Shri Vijay Singh, Id Sr DR
सुनवाई की तारीख / Date of Hearing	:	5/12/2025
घोषणा की तारीख/ Date of Pronouncement	:	5/12/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order dated 22.08.2025 passed by Id CIT(A), NFAC, Delhi in Appeal No.CIT(A), Bhubaneswar-2/10364/2019-20 for the assessment year 2012-13.

2. Shri Rashmirannjan Patnaik Id AR appeared for the assessee and Shri Vijaya Singh, Id Sr DR appeared for the revenue.

3. It was submitted by the Id AR that the Id CIT(A) has passed exparte order without hearing to the assessee. He submitted that even if the assessment order has been passed u/s.147 of the Act. He submitted that if one more opportunity is granted, the assessee will cooperate in the set aside proceedings

and furnish all the required evidences in support of the claim. Ld Sr DR did not have any objection.

4. We have considered the rival submissions. A perusal of the order of Id CIT(A) clearly shows that the notices of hearing sent to the assessee were served on the registered e-mail id of the assessee and the status of these notices on ITBA system is showing as "Delivered" and the assessee did not respond to those notices. It was in this backdrop that the Id CIT(A) has confirmed the addition made by the Assessing Officer on the ground of non-compliance. However, in the interest of justice, the issue in this appeal are restored to the file of the Id CIT(A) for fresh adjudication after affording reasonable opportunity of being heard to the assessee. The assessee is directed to comply with the notices issued by the Id CIT(A) and furnish all the required evidences in support of the claim, failing which, Id CIT(A) may draw adverse inference.

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

Order directed and pronounced in the open court on 5/12/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

दिनांक Dated 05 /12/2025

B.K. Parida, Sr. P.S(OS)

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

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

1. अपीलार्थी / The Appellant- M/s. Orissa Industries Limited, Barang, Cuttack
2. **The respondent- Income Tax Officer, Ward-2(2), Cuttack**
3. आयकर आयुक्त(अपील) / The CIT(A), NFAC, Delhi
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