

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No.252/CTK/2024

(निर्धारण वर्ष / Assessment Year : 2017-2018)

M/s Harichandanpur LAMPS At-Harichandanpur Dist : Keonjhar-758028	Vs	ITO, Ward Keonjhar
PAN No. :AAAHA 5138 H		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	None (Adjournment Application filed)
राजस्व की ओर से / Revenue by	:	Shri Sanjay Kumar, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	01/08/2024
घोषणा की तारीख / Date of Pronouncement	:	01/08/2024

आदेश / ORDER

This is an appeal filed by the assessee against the order dated 23.01.2024, passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi, passed in I.T.Appeal No.ITBA/NFAC/S/250/2023-24/1060033460(1), for the assessment year 2017-2018.

2. None appeared on behalf of the assessee, however, the assessee has filed an adjournment application wherein the ground seeking adjournment is not acceptable, hence, we reject the adjournment application.

3. In this appeal, there is a delay of 69 days in filing the present appeal. The assessee has filed an application for condonation of delay stating sufficient reasons therein for delay. Ld. CIT-DR has also no serious objection to condone the delay. Accordingly, we condone the delay of 69 days in filing the present appeal and proceed to dispose off the appeal finally

4. A perusal of the order of the Id. CIT(A), in para 7, clearly shows that there was non-compliance by the assessee during the appellate proceedings, thereby the Id. CIT(A) was of the opinion that the assessee is not serious to pursue its appeal and accordingly, dismissed the appeal of the assessee. A further perusal of the assessment order, clearly shows that the assessee has not substantiated its claim by submitting any documentary evidence. This being so, in the interest of justice and to grant the assessee adequate opportunities to substantiate its case, the issues in this appeal are restored back to the file of Id. CIT(A) for readjudication after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 01/08/2024.

Sd/-
(GEORGE MATHAN)
न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 01/08/2024

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
M/s Harichandanpur LAMPS
At-Harichandanpur Dist : Keonjhar-758028
2. प्रत्यर्थी / The Respondent-
ITO, Ward Keonjhar
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,

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

सत्यापित प्रति //True Copy//