

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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**AND**  
**SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**  
आयकर अपील सं/ITA No.92/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2018-2019)

JPJ Industries Pvt. Ltd. 1, Manik Ghosh Bazar, Purighat, Cuttack-753002	Vs	ACIT, Central Circle, Cuttack
PAN No. : <b>AADCJ 2773 R</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri C.Parida, Advocate
राजस्व की ओर से / Revenue by	:	Shri S.C.Mohanty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	17/07/2023
घोषणा की तारीख / Date of Pronouncement	:	17/07/2023

**आदेश / ORDER**

**Per Bench :**

This is an appeal filed by the assessee against the order of the Id. CIT(A)-2, Bhubaneswar, dated 30.01.2023, passed in I.T.appeal No.Bhubaneswar-2/11235/2017-18, for the assessment year 2018-2019.

2. At the outset, on perusal of the assessment order and the appellate order, it is found that the assessee has not produced any evidence either before the AO or before the Id.CIT(A). In this regard, Id.AR submitted that one more opportunity may be provided to file all the documents before the Id. CIT(A) to substantiate its claim.

3. In reply, Id Sr DR submitted that proper opportunities were allowed and the assessee could not produce the documents as required by both the authorities below. It was submitted that the orders passed by both the authorities below deserve to be upheld.

4. We have considered the rival submissions. On perusal of the impugned order, it is found that the assessee could not produce the documents as required by the Id.AO during the course of assessment proceedings as well as Id. CIT(A) during the course of appellate proceedings. Therefore, the Id. CIT(A) has dismissed the appeal of the assessee for not justifying the claim. During the course of hearing Id. AR prayed for one more opportunity to substantiate its claim before the Id. CIT(A). Looking to the nature of assessee in not bothering to produce the evidences before both the authorities below, we impose a cost of **Rs.1000/- (Rupees One Thousand only)** on the assessee and direct the assessee to produce a copy of the receipt before the Id.CIT(A). In view of the above and looking to the facts of the case, in the interest of justice, the issues in this appeal are restored to the file of Id. CIT(A) for readjudication after granting the assessee adequate opportunity of being heard, subject to the assessee providing the receipt of payment of cost of Rs.1000/- on the first date of posting the appeal for hearing.

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

Order dictated and pronounced in the open court on 17/07/2023.

**Sd/-**  
**(GIRISH AGRAWAL)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**  
**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

कटक Cuttack; दिनांक Dated 17/07/2023

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

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

1. अपीलार्थी / The Appellant-  
JPJ Industries Pvt. Ltd.  
1, Manik Ghosh Bazar,  
Purighat, Cuttack-753002
2. प्रत्यर्थी / The Respondent-  
ACIT, Central Circle, Cuttack
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