



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND  
MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.349/CTK/2024**  
Assessment Year : 2014-15

All Odisha State Bank Officers' Cooperative Society Limited, IDCO Towers, Bhubaneswar	Vs.	DCIT, Circle-1(1), Bhubaneswar
PAN/GIR No.AADAA 1519 N		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Natabar Panda, Adv  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 23/9/2024**  
**Date of Pronouncement : 23/9/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 10.5.2024 in Appeal No.NFAC/2013-14/10195013 for the assessment year 2014-15.

2. Shri Natabar Panda, Id AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. The appeal is time barred by 43 days. The assessee has filed condonation petition dated 14.8.2024 supported by affidavit, stating the

reason that the as appellant was ill and bed ridden from 10.7.2024 to 13.8.2024, the appeal could not be filed within the due date and, therefore, there was delay of 43 days. It is submitted that there was no malafide intention in delaying the appeal. At the time of hearing, Id AR of the assessee reiterated the submission stated in the petition and prayed for condoning the delay. After considering the petition, we are of the view that the reason given in the petition has not been found to be false, therefore, we condone the delay of 43 days and admit the appeal for hearing.

4. It was submitted by Id AR that adequate number of opportunities had not been granted to the assessee by the Assessing Officer for production of all the evidences to explain its case. It was also stated that the Id CIT(A) has dismissed the appeal of the assessee due to delay in filing without considering the facts on merits. It was the prayer that if the issues are restored to the file of the Assessing Officer then the assessee would be able to produce all the evidences before the Assessing Officer in the course of set aside proceedings.

5. In reply, Id Sr DR did not have any serious objection. It was, however, the submission that number of opportunities had been given to the assessee and the assessee not cooperating should be viewed seriously.

6. We have considered the rival submissions. A perusal of the assessment order in the present case clearly shows that the

notice of hearing issued by the Assessing Officer has been served on the assessee but the assessee has failed to comply with the notices. We also find that the Id CIT(A) has dismissed the appeal of the assessee only on technical ground that the appeal was belatedly filed before him and without considering the merits of the addition. However, Id AR undertakes before the bar that if an opportunity is granted, the assessee will cooperate in the set aside proceedings. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Assessing Officer for readjudication after granting adequate opportunity of hearing to the assessee subject to cost of Rs.10,000/- (Rupees ten thousand only) in to be deposited within 60 days from the date of this order under the head "others" in ITNS challan 280 in the Account No.500 and same is to be filed before the Id AO. In the event the cost is not paid, the order passed by the Id CIT(A) and that of the AO would stand confirmed.

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

Order dictated and pronounced in the open court on 23/9/2024.

Sd/-  
**(Manish Agarwal)**  
**ACCOUNTANT MEMBER**

sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 23/9/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. Appellant: All Odisha State Bank Officers' Cooperative Society Limited, IDCO Towers, Bhubaneswar
2. The Respondent: DCIT, Circle-1(1), Bhubaneswar
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, CBhubaneswar
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.Secretary  
**ITAT, CUTTACK**

