



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

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

ITA No.22/CTK/2025: Assessment Year : 2017-18
ITA No.23/CTK/2025: Assessment Year : 2017-18
ITA No.24/CTK/2025: Assessment Year : 2017-18
ITA No.25/CTK/2025: Assessment Year : 2017-18
ITA No.26/CTK/2025: Assessment Year : 2018-19
ITA No.27/CTK/2025: Assessment Year : 2018-19
ITA No.28/CTK/2025: Assessment Year : 2018-19
ITA No.29/CTK/2025: Assessment Year : 2020-21
ITA No.30/CTK/2025: Assessment Year : 2020-21
ITA No.31/CTK/2025: Assessment Year : 2020-21
ITA No.32/CTK/2025: Assessment Year : 2020-21
ITA No.35/CTK/2025: Assessment Year : 2019-20
ITA No.57/CTK/2025: Assessment Year : 2020-21

Pratap Chandra Sahoo, At: Babuganj Bazar, PO: Chhatia, Dist: Jajpur	Vs.	Asst. Commissioner of Income Tax, Central Circle, Cuttack
PAN/GIR No.AHJPS 7660 J		
(Appellant)	..	(Respondent)

Assessee by : S/Shri P.K.Mishra/Himanshu Jena/Narahari Swain,
Advs

Revenue by : Shri Saroj Kumar Dubey, CIT DR and
Shri S.C.Mohanty, Sr DR

Date of Hearing : 22 /01/2025
Date of Pronouncement : 22/01/2025

Bhubaneswar-2/10526/2016-17 for the assessment year 2017-18 and in Appeal No.CIT(A), Bhubaneswar-2/11324/2017-18 for the assessment year 2018-19 and in Appeal No.CIT(A), Bhubaneswar-2/10486/2019-20 for the assessment year 2020-2021 in the matter of penalty u/s.270A of the Act.

4. ITA No.25/CTK/2025, ITA No.27/CTK/2025 and ITA No.29/CTK/2025 are the appeals filed by the assessee against the separate orders of Id CIT(A), Bhubaneswar-2 dated 30.11.2024 in Appeal No. CIT(A), Bhubaneswar-2/10525/2016-17 for the assessment year 2017-18 and in Appeal No.CIT(A), Bhubaneswar-2/11325/2017-18 for the assessment year 2018-19 and in Appeal No.CIT(A), Bhubaneswar-2/10484/2019-20 and in Appeal No.(A), Bhubaneswar-2/10484/2019-20 for the assessment year 2020-2021 in the matter of penalty u/s.271AAC(1) of the Act.

5. ITA No.31/CTK/2025 is an appeal filed by the assessee against the order dated 30.11.2024 of Id CIT(A), Bhubaneswar-2 in Appeal No.CIT(A),Bhubaneswar-2/10487/2019-20 for the assessment year 2020-2021 in the matter of penalty u/s.271 A of the Act.

6. S/Shri P.K.Mishra/Himanshu Jena and Narahari Swain, Id ARs appeared for the assessee and Shri Saroj Kumar Dubey, Id CIT DR and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

5. For that, when the reassessment proceeding was going on during the Corona pandemic and the Appellant, on account of serious illness of his wife could not comply and additions were made for want of explanation and evidences, the learned CIT(Appeal) should have allowed sufficient opportunity or should have set aside the issues back to the file of the learned A.O., but in the present case, he dismissed the appeal of the Appellant as such, order passed by both authorities, being not sustainable in the eye of law, needs to be deleted in the interest of Justice.

6. For that, the learned CIT(A) has committed gross error of law as well as of fact in confirming the addition made by the learned A.O. of contractual receipts received by the Appellant of Rs.4,56,255.00, treating it as non-disclosure of receipts, particularly when, the said receipts were included in the gross turnover disclosed by the Appellant in his return of income and TDS was claimed. The impugned addition made by the learned A.O. and confirmed by the learned CIT(Appeal) thus, being not sustainable in the eye of law, needs to be deleted in the interest of justice.

7. For that, both the authorities below have committed gross error of law as well as of fact in determining the total income at Rs.99,55,780.00 against the returned income of Rs.33,07,700.00, by not providing sufficient opportunity of hearing as such, all additions made by the learned A.O. and confirmed by the learned CIT(Appeal), being not sustainable in the eye of law, needs to be quashed in the interest of justice.

8. For that, the Appellant craves leave of this Hon'ble Tribunal to urge other grounds of appeal, if any, at the time of hearing in the interest of justice.

8. Identical grounds have been raised by the assessee in penalty appeals. For the sake of convenience, grounds raised in ITA No.22/CTK/2025 are reproduced hereunder:

"1. For that, the learned CIT(A) has committed gross error of law as well as of fact, in dismissing the appeal of the Appellant by not condoning the delay of 440 days in filing of appeal and in confirming the penalty order passed u/s.272A(1)(d) of the Act, by the learned A.O., particularly when, the Appellant has cited sufficient reasons and reasonable ground for condonation of delay. As such, both the orders

therefore, the order passed by the Id CIT(A) and the AO was made on gross violation of principles of natural justice. The AR emphasized that the assessee was willing to pursue the appeals and requested that the matter be restored to the file of the AO and the assessee may be given an opportunity to produce the submission of evidence supporting the claim.

10. It was submitted by Id AR in regard to penalty orders u/s.270A for the assessment years 2017-18, 2018-19 and 2020-21, there was delay of 432 days, 436 days and 432 days in filing the appeals before the Id CIT(A).

11. In regard to penalty orders u/s.271AAC(1) for the assessment years 2017-18, 2018-19 & 2020-21, there was delay of 432 days 436 days and 432 days in filing of appeals before the Id CIT(A).

12. In regard to penalty orders u/s.272A(1)(d) for the assessment years 2017-18 and 2020-21, there was delay of 432 days and 433 days in filing of appeals before the Id CIT(A).

13. In regard to penalty imposed u/s.271A of the Act, there was delay of 432 days in filing of appeal before the Id CIT(A) for the assessment year 2020-21.

14. It was submitted by Id AR that the assessee has filed condonation petitions that although the impugned penalty orders were uploaded in the departmental portal, but the hard copies of the same were never supplied

condonation of delay. The orders have been uploaded in the I.T. portal and the assessee was not vigilant to its tax matters.

16. We have heard the rival contentions and perused the material available on record. It is noticed that the quantum appeals for the assessment years 2017-18, 2018-19, 2019-20 and 2020-21 have been passed without condoning the delay and also without affording reasonable opportunity of hearing to the assessee and the assessment orders have been passed u/s.147/144/143(3)/154 of the Act due to non-compliance of the notices issued by the AO. Even though specific reasons were cited by the assessee with evidence for condonation of delay, the Id CIT(A) has not considered the same and dismissed the appeals by not condoning the delay. Now, the Id AR has prayed that if one more opportunity is granted, the assessee will produce all the relevant documents and evidences in support of its claim. Considering the facts and circumstances of the case, the issues in the quantum appeals as stated above are restored to the file of the Assessing Officer for fresh adjudication after providing reasonable opportunity of hearing to the assessee.

17. Furthermore, the penalty orders were confirmed by the Id CIT(A) without condoning the delay. The assessee had furnished the plausible cause that although the penalty orders were uploaded by the department in the Portal but same were not sent through postal or email and as the

19. In the result, appeals of the assessee stand partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 22 /01/2025.

Sd/-

(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-

(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 22/01/2025

B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Pratap Chandra Sahoo, At:
Babuganj Bazar, PO: Chhatia, Dist: Jajpur
2. The Respondent: Asst. Commissioner of Income
Tax, Central Circle, Cuttack
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT,
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.Secretary
ITAT, CUTTACK