

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

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

(THROUGH VIRTUAL HEARING)

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.75 to 82/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2017-2018 & 2020-2021)

Ambika Sahoo, At-Babuganj Bazar, PO: Chhatia, Dist : Jajpur-754023	Vs	ACIT, Centra Circle, Cuttack
PAN No. : BQXPS 1736 F		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri P.K.Mishra, Advocate
राजस्व की ओर से / Revenue by	:	Shri Sanjay Kumar, CIT-DR & Shri S.C.Mohanty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	07/04/2025
घोषणा की तारीख / Date of Pronouncement	:	07/04/2025

आदेश / ORDER

Per Bench :

These are the appeals filed by the assessee against the separate orders of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, all dated 14.12.2024, for the assessment years 2017-2018 & 2020-2021.

2. Since the issue involved in all the appeals are similar, therefore, all the appeals are heard and disposed off by this consolidated order. Facts mentioned in ITA No.75/CTK/2025 shall be taken into considering for deciding all the appeals.

3. It was submitted by the Id. AR that the assessee is an individual, deriving income from business as a super distributor of FMCG products in the name and style of M/s Ambika Agency. The Assessing Officer framed assessment order u/s.147 r.w.s.144 of the Act assessing total income of

the assessee at Rs.1,74,34,940/-. It was the submission that the assessee was suffering from COVID-19 and its after effect for which he could not consult his counsel in time, therefore, the assessee was non-compliant before both the authorities below, resulting into occurrence of delay in filing the respective appeals before the Id.CIT(A), on the basis of which Id. CIT(A) has dismissed all the appeals of the assessee on account of delay. It was also submitted that the assessee may be given one more opportunity to represent its case before the Assessing Officer, so that the assessee could be able to provide the details before the Assessing Officer to substantiate its case for the years under consideration.

4. In reply, Ld. CIT-DR supported the orders of the Id. CIT(A) and the Id. AO. It was the submission that restoring the matter to the file of AO would be, in fact, giving the assessee a second round which should not be granted.

5. We have considered the rival submissions. A perusal of the assessment order clearly shows that the assessee could not furnish the details as asked for by the AO during the course of assessment proceedings. Further on perusal of the order of the Id. CIT(A), clearly shows that notices were issued to the assessee by the Id. CIT(A), however, no compliance has been made by the assessee during the appellate proceedings. Even the assessee could not explain the respective delay in filing the respective appeals before the Id. CIT(A). However, the Id. AR of the assessee submitted that the assessee was

suffering from COVID-19 and its after effects due to which the assessee could not consult its counsel to represent its case before the lower authorities, resulting into occurrence of delay in respective appeals. Considering the prayer of the Id. AR, we condone the delay of respective days in all the appeals as mentioned by the Id. CIT(A) in its order at page 2 in tabular form. As no compliance has been made before either of the authorities below, therefore, in the interest of justice, the issues in all the appeals are restored to the file of the Id. AO for readjudication the issues afresh after granting the assessee adequate opportunity of being heard, subject to a payment of cost of **Rs.2000/- (Rupees Two Thousand only)** each in all the appeals by the assessee to the Income Tax Appellate Tribunal Bar Association, Cuttack, within sixty days from the date of this order and receipt of the same would be produced before the Assessing Officer at the first hearing. If the assessee does not pay the abovementioned costs imposed each in all the appeals within the prescribed period of sixty days from the date of this order, the order of Id. CIT(A) shall stand confirmed.

6. In the result, all the appeals of assessee are allowed for statistical purposes.

Order dictated and pronounced in the open court on 07/04/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ ACCOUNTANT MEMBER

दिनांक Dated 07/04/2025

Prakash Kumar Mishra, Sr.P.S.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

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

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
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,

सत्यापित प्रति //True Copy//

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