

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.211/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2016-2017)

SANYOG Jeevan Rang Bhawan, Stoney Road, Chandini Chowk, Cuttack	Vs	ITO, Exemption, Cuttack
PAN No. : AAETS 8757 J		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Natbar Panda, Advocate
राजस्व की ओर से / Revenue by	:	Shri Nishant Rao B, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	17/07/2025
घोषणा की तारीख/ Date of Pronouncement	:	17/07/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order of the Id. Addl./JCIT(A)-8, Mumbai, dated 28.02.2025 for assessment year 2016-2017.

2. It was the submission of the Id. AR that the Id. Addl./JCIT(A) has dismissed the appeal of the assessee on account of delay. Ld.AR further drew our attention to para 1.2 of the appellate order wherein the Id. Addl./JCIT(A) has categorically mentioned that the appeal is being admitted in view of the details reasons for late filing the appeal submitted by the appellant.

3. As it is noticed that the Id. Addl./JCIT(A) in para 1.2 of the order has admitted the appeal of the assessee, it is no more lies in the hands of the Id. Addl./JCIT(A) to dismiss the appeal of the assessee. Therefore, in the

interest of justice, as the Id. Addl/JCIT(A) has already condoned the delay and admitted the appeal of the assessee, therefore, the impugned appellate order dismissing the appeal of the assessee on account of delay, stands set aside and the issues are restored to the file of Id. Addl/JCIT(A) for adjudication on merits after granting adequate opportunity of being heard to the assessee.

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

Order dictated and pronounced in the open court on 17/07/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 17/07/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अद्येषित/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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack