

**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 Nos.311, 312, 323 & 324/CTK/2025**

**(निर्धारण वर्ष / Assessment Years : 2017-2018 & 2019-2020)**

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|--|-----------|--|
| <b>City Sanitary &amp; Tiles,<br/>Plot No.2093(P), Jayadev Vihar,<br/>Bhubaneswar-751013</b> | <b>Vs</b> | <b>ACIT, Central Circle-1, Bhubaneswar</b> |
| <b>PAN No. :AACFC 1444 J</b>   |           |  |
| <b>(अपीलार्थी /Appellant)</b>  | <b>..</b> | <b>(प्रत्यर्थी / Respondent)</b>           |
| <b>निर्धारिती की ओर से /Assessee by</b>  | <b>:</b>  | <b>Shri Biswa Ranjan Pattnaik, CA</b>      |
| <b>राजस्व की ओर से /Revenue by</b>   | <b>:</b>  | <b>Shri Nishant Rao B, Sr. DR</b>          |
| <b>सुनवाई की तारीख / Date of Hearing</b>   | <b>:</b>  | <b>22/07/2025</b>                          |
| <b>घोषणा की तारीख/Date of Pronouncement</b>  | <b>:</b>  | <b>22/07/2025</b>                          |

**आदेश / O R D E R**

**Per Bench :**

ITA Nos.311 & 312/CTK/2025 have been filed by the assessee against separate orders in the quantum appeals passed by the Id. CIT(A), Bhubaneswar-2, both dated 21.03.2025 for assessment years 2017-2018 & 2019-2020. ITA Nos.323&324/CTK/2025 have been filed by the assessee against the separate orders passed by the Id. CIT(A), Bhubaneswar-2, both dated 27.03.2025 for the assessment years 2017-2018 & 2019-2020, thereby levying penalty u/s.271AAC(1) of the Act.

2. First we shall decide the appeals of the assessee in ITA Nos.311&312/CTK/2025 filed for A.Y.2017-2018 & 2019-2020 against the quantum additions made by the Id. Assessing Officer and confirmed by the Id. CIT(A).

3. It was the submission of the Id.AR that while confirming the addition as made by the Id. Assessing Officer in the assessment order u/s.69C of the Act, the Id. CIT(A) has not provided the sufficient opportunity of being heard to the assessee. it was also the submission that the assessee was having all the relevant documents to prove its case and for this the assessee in its written submission had sought time to produce the same, however, Id. CIT(A) without considering the same dismissed the appeal of the assessee. It was the prayer of the Id. AR that the assessee may be provided one more opportunity so that the assessee could be able to provide all the documentary evidence to substantiate its case before the Id.AO.

4. In reply, Id. Sr. DR vehemently supported the orders of the Id. Assessing Officer and Id. CIT(A).

5. We have considered the rival submissions. A perusal of the assessment order as well as the appellate order clearly shows that the assessee has shown its inability to produce the relevant documents as asked for before either of the authorities below. It is also noticed that the assessee is trying to make its submission that some trainee accountants running their software. This is nothing but an afterthought. But so as to grant adequate opportunity to represent its case and produce the relevant documentary evidence before the Assessing Officer, the issues in both the appeals are restored to the file of Id. Assessing Officer for readjudication afresh. The assessee is also directed to cooperate with the Assessing Officer in the readjudication proceedings positively. Thus, the appeals of

the assessee in ITA Nos.311&312/CTK/2025 are partly allowed for statistical purposes.

6. In regard to penalty appeals of the assessee filed in ITA Nos.323&324/CTK/2025, since we have already restored the issues in the quantum appeals to the file of the Id. Assessing Officer for fresh adjudication, therefore, the consequential penalty levied u/s.271AAC(1) of the Act in both the appeals are hereby cancelled with liberty to the Id. Assessing Officer to initiate fresh penalty proceedings after readjudication of the quantum proceedings afresh. Thus, the appeals of the assessee in ITA Nos.323&324/CTK/2025 are allowed.

7. In the result, ITA Nos.311&312/CTK/2025 are partly allowed for statistical purposes and ITA Nos.323&324/CTK/2025 are allowed.

Order dictated and pronounced in the open court on 22/07/2025.

**Sd/-**

(राजेश कुमार)

**(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**

(जार्ज माथन)

**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 22/07/2025

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

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