

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**  
**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**  
**(THROUGH VIRTUAL HEARING)**

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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND  
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA Nos.234 & 237/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Mahesh Mohanty, Kasananta Pattamundai, Kendrapara-754215	Vs	ITO, Kendrapara Ward, Kendrapara
PAN No. : <b>ASDPM 2136 N</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Manas Ranjan Nayak, CA
राजस्व की ओर से / Revenue by	:	Shri Nishanth Rao, B, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	23/07/2025
घोषणा की तारीख / Date of Pronouncement	:	23/07/2025

**आदेश / O R D E R**

**Per Bench :**

These two appeals are filed by the assessee against the order of the Id. Addl./JCIT(A)-1, Visakhapatnam dated 12.02.2025 for assessment year 2017-2018.

2. It was submitted by the Id AR that the Id. CIT(A) has dismissed the appeal of the assessee without considering the submission of the assessee attached with Form 35 before the Id.CIT(A). It was the prayer that the matter may be restored to the file of Id. AO to decide the issue involved in the appeal afresh so that the assessee could be able to produce all the evidence to substantiate his claim.

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

4. We have considered the rival submissions. A perusal of the order of the Id.CIT(A) clearly shows that the assessee could not substantiate his claim by providing relevant documents in appellate proceedings. Even before the AO during the course of assessment proceedings the assessee was unable to produce any documentary evidence to substantiate his claim. This being so, in the interest of justice, the issues in this appeal are restored to the file of Id.AO for adjudicating afresh on merits after providing the assessee adequate opportunity of being heard. The assessee shall cooperate in the readjudication proceeding before the Id. AO positively. Thus, this appeal of the assessee is partly allowed for statistical purposes.

5. With regard to ITA No.237/CTK/2025, it was brought to our notice that this appeal is a duplication of the appeal of ITA No.234/CTK/2025 and does not require any separate adjudication, therefore, the same may be treated as infructuous. Ld. Sr. DR also did not raise any objection in this regard. Thus, considering the facts and circumstances of the case and the fact that the present appeal filed by the assessee is a duplication of ITA No.234/CTK/2025, which has already been adjudicated by us, therefore, the same is not required any separate adjudication and accordingly we dismiss the same as has become infructuous. Thus, ITA No.237/CTK/2025 is dismissed.

6. In the result, ITA No.234/CTK/2025 is partly allowed for statistical purposes and ITA No.237/CTK/2025 is dismissed.

Order dictated and pronounced in the open court on 23/07/2025.

**Sd/-**

(राजेश कुमार)

**(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**

(जार्ज माथन)

**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

Kolkata, दिनांक Dated 23/07/2025

*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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack