

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

**BEFORE SHRI GEORGE MATHAN, JM
AND**

SHRI RAJESH KUMAR, AM

ITA No. 349/CTK/2025

(Assessment Year: 2020-21)

UV Agro Farms

Plot No.n3/124, IRC Village
nayapalli, Bhubaneswar,
Bhubaneswar-751015,
Odisha

(Appellant)

ITO, Ward-5(1)

Ayaakar Bhavan,
Bhubaneswar-751010
Odisha

Vs.

(Respondent)

PAN No. AAFU6154Q

Assessee by : Shri Manoj Patra, AR

Revenue by : Shri Nishanth Rao B, DR

Date of hearing: 23.07.2025

Date of pronouncement: 23.07.2025

O R D E R

PER PENCH:

This is the appeal filed by the assessee against the order of Id. CIT (A), NFAC, in appeal no. ITBA/NFAC/S/250/2025-26/1075678296(1) dated 17.04.2025 for A.Y. 2020-21.

02. Shri Manoj Patra represented on behalf the assessee and Shri Nishanth Rao B, represented on behalf of the Revenue.
03. The first issue, inter alia, raised by the assessee is non-representation before the Ld. CIT(A). Assessee submitted that the Ld. CIT(A) passed an ex-parte order and dismissed the appeal of the assessee on account of delay in filing the appeal. This being so, and in the interests of justice, one more opportunity is being provided to the assessee to explain the delay before the Id. CIT (A) and the Id. CIT (A) shall consider the same. Hence, the issues in the appeal on merits are restored to the file of the CIT (A) for re-adjudication. The Id. CIT (A) shall adjudicate the issue



after granting the assessee adequate opportunity to represent its case. The assessee is directed to file the condonation petition before the Id. CIT (A) for conation of delay and shall cooperate in the set aside proceedings.

04. In the result, the appeal assessee is allowed for statistical purposes.

Order pronounced in the open court on 23.07.2025.

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Sd/-
(GEORGE MATHAN)
(JUDICIAL MEMBER)

Kolkata, Dated: 23.07.2025
Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Cuttack