



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

**BEFORE S/SHRI DUVVURU RL REDDY, VICE PRESIDENT(KZ)
AND RAJESH KUMAR , ACCOUNTANT MEMBER**

**ITA No.40/CTK/2025
ITA No.41/CTK/2025
ITA No.42/CTK/2025
Assessment Year :2015-16**

S.B. Combine At-1, Rani Mahal, New LIC Colony, Badambadi, Cuttack, 753009	Vs.	ITO, Ward-1(1), Cuttack
PAN/GIR No. ACIFS 1273 M		
(Appellant)	..	(Respondent)

Assessee by : Shri P.K.Mishra, Adv
Revenue by : Shri Prateek Ku. Mishra, Sr. DR

**Date of Hearing : 01 /07/2025
Date of Pronouncement : 01 /07/2025**

ORDER

Per Bench

The present appeals are directed at the instance of assessee against the separate orders of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NAFC), New Delhi NFAC), Delhi all dated 30/11/2024 in Appeal Nos. NFAC/2014-15/10191405, NFAC/2014-15/10191407, NFAC/2014-15/10191481 passed for Assessment Year 2015-

16, in the matter of assessment u/s.147 r.w.s. 144, penalty under section 271(1)(c) of the Act and penalty under section 271(1)(b) of the Act.

2. At the time of hearing, Id AR of the assessee submitted that the Id CIT(A) has dismissed the appeals of the assessee on the ground of limitation as well as on merits. It was the submission that there was delay of 253 days in filing of appeals before the Id CIT(A) and the assessee had furnished the cause of delay that the assessee had no knowledge about the initiation of reassessment proceedings as well as the consequential orders passed against it. However, when the recovery proceedings were started and the Managing Partner came to know about the order passed, the assessee took immediate step and filed the appeals before the Id CIT(A). However, the Id CIT(A) dismissed the appeals on the ground of limitation and also on merits. It was the prayer that the delay in filing the appeals before the Id CIT(A) be condoned and matter be restored to his file for readjudication after hearing the assessee.

3. Further, it is submitted by the Id AR that the reassessment order is barred by limitation as the reassessment relates to A.Y. 2015-16 and 148 notice was issued on 1.4.2021 without complying the newly amended provisions of section 148 and 148A of the Act. It was also submitted that in view of monetary limitation u/s.149 of the Act, since reassessment notice was issued after 3 years, it is not sustainable in the eye of law. It was also

submitted that assessee has submitted twice its reply before Id CIT(A) as such finding of Id CIT(A) that the assessee has not complied is not correct.

4. On the other hand, Id Sr DR submitted that the reasons given by the assessee were not acceptable, therefore, the appeals were rejected in limine and opposed to restoring the matter to the file of the Id CIT(A).

5. We have heard the rival submissions and perused the orders of lower authorities. A perusal of file reveals that the Assessment Order has been passed u/s. 147 r.w.s. 144 of the Income Tax Act,1961(hereinafter referred to as 'the Act') and even the CIT(A) has dismissed appeal of the assessee in an ex-parte proceedings without condoning the delay in filing the appeals. On consideration of the submissions of Id AR of the assessee as well as the reasons given before the Id CIT(A) regarding the delay in filing of appeal, we observe that by delaying the appeals, the assessee would not get any benefit, therefore, Id CIT(A) ought to have condoned the delay and decide the appeals after hearing the assessee. In this case, the Id CIT(A) has not condoned the delay and also passed the orders on limitation ground and also on merits without affording reasonable opportunity of hearing to the assessee. Therefore, we condone the delay in filing the appeals and in the interest of justice, the issues in these appeals are restored to the file of the Id. CIT(A) and readjudicate the issue afresh after affording reasonable opportunity of being heard to the assessee. At the same breath, we also

hereby caution the assessee to promptly co-operate with the proceedings before the CIT(A), failing which the Id CIT(A) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order dictated and pronounced in the open court on 01/07/2025.

Sd/-

(RAJESH KUMAR)

ACCOUNTANT MEMBER

Cuttack: Dated 01/07/2025

B.K.Parida, Sr. PS (OS)

Copy of the Order forwarded to :

1. The Appellant : S.B. Combine
At-1, Rani Mahal, New LIC Colony, Badambadi,
Cuttack, 753009

2. The Respondent : ITO, Ward-1(1), Cuttack

3. The CIT(A)-,

4. Pr.CIT-

5. DR, ITAT, Cuttack

6. Guard file.

//True Copy//

Sd/-

(DUVVURU RL REDDY)

VICE PRESIDENT

By order

Assistant Registrar,
Itat, Cuttack