

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 No.394/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Shyama Sundar Samanta Nuapani Sahi, Hindol, Dhenakanal, 759022	Vs	ITO, Dhenkanal Ward, Dhenkanal
PAN No. : EVOPPS 0425 Q		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri P.K.Mishra, Advocate
राजस्व की ओर से / Revenue by	:	Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	11/08/2025
घोषणा की तारीख / Date of Pronouncement	:	11/08/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order dated 26/02/2025 passed in Appeal No.CIT(A),Bhubaneswar-2/10243/2019-20 for the assessment year 2017-2018.

2. The appeal of the assessee is barred by 70 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating therein sufficient reasons for delay, which are plausible and not found to be false. Ld. Sr. DR also did not raise any serious objection to condone the delay. Accordingly, delay of 70 days in filing the present appeal by the assessee is condoned and the appeal is admitted for hearing.

3. It was submitted by the Id AR that the Id. CIT(A) has dismissed the appeal of the assessee without providing any sufficient opportunity of being heard to the assessee. 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.

4. In reply, Id Sr. DR vehemently supported the orders of the Assessing Officer and Id. CIT(A). It was the submission that the assessee has not produced any evidence either before the Id. Assessing Officer or before the Id. CIT(A). It was the submission that looking to the non-cooperative attitude of the assessee, a reasonable cost deserves to be levied.

5. We have considered the rival submissions. As it is noticed from the orders of the authorities below that the assessee could not substantiate its claim by providing relevant documents neither before the Id. CIT(A) in appellate proceedings nor before the Id. AO in assessment proceedings. However, the Id. AR has made a request before the Bench that if the assessee is given one more opportunity to represent its case before the Id. AO, the assessee could be able to provide all the details before the Id. Assessing Officer to substantiate its claim. This being so, in the interest of justice, we grant the assessee one more opportunity to substantiate its claim before the Id. AO by restoring the issues in the appeal to the file of Id. AO for adjudicating afresh after providing the assessee adequate opportunity of being heard, subject to a payment of cost of **Rs.1,000/-**

(Rupees One Thousand only) shall be payable by the assessee to the Income Tax Bar Association, ITAT Campus, Sector-1, CDA, Cuttack-753014, within sixty days from the date of this order and receipt of the same would be produced before the AO at the first hearing. Should the assessee not pay the abovementioned costs within the prescribed period of sixty days from the date of this order, the order of the Id. CIT(A) shall stand confirmed. The assessee shall cooperate in the readjudication proceeding before the AO positively.

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

Order dictated and pronounced in the open court on 11/08/2025.

Sd/-

**(राजेश कुमार)
(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

**(जार्ज माथन)
(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 11/08/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/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