

**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.392 & 393/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2015-2016 & 2016-2017)

<b>Cuttack Central Co-operative Bank Limited</b> Nimchouri, Buxi Bazar, Cuttack 753002	Vs	<b>ITO(TDS), Cuttack</b>
PAN No. : <b>AAABC 0373 Q</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri N.R.Biswal, CA
राजस्व की ओर से / Revenue by	:	Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	12/08/2025
घोषणा की तारीख/Date of Pronouncement	:	12/08/2025

**आदेश / ORDER**

**Per Bench :**

ITA No.392/CTK/2025 has been filed by the assessee against the order dated 03.02.2025 passed by the Id.Addl/JCIT(A)-2, Mumbai for the assessment year 2015-2016. ITA No.393/CTK/2025 has been filed by the assessee against the order dated 13.09.2024 passed by the Id.Addl/JCIT(A)-1, Gurugram for the assessment year 2016-2017.

2. Out of these two appeals, ITA No.392/CTK/2025 is barred by 69 days and ITA No.393/CTK/2025 is barred by 220 days. In this regard, the assessee has filed application for condonation of delay supported with an affidavit in both the appeals for respective delay stating therein sufficient

reasons which are plausible and not found to be false. Accordingly, the delay in filing both the appeals appeal by the assessee is condoned and both the appeals are 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. CIT(A) 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).

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 before the Id. CIT(A) in appellate 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. CIT(A) by restoring the issues in both the appeals to the file of Id. CIT(A) for adjudicating afresh after providing the assessee adequate opportunity of being heard for both the years

under consideration. The assessee shall cooperate in the readjudication proceeding before the CIT(A) positively. It would be worthwhile to issue at least one notice physically to the assessee.

6. In the result, both the appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 12/08/2025.

**Sd/-**

(राजेश कुमार)

**(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**

(जार्ज माथन)

**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 12/08/2025

*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**