

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.389/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2018-2019)

Naramsetti Prasad Rao Bandhhugam, Narayanapatna, Koraput	Vs	ITO, Rayagada
PAN No. : BEYPR 4911 N		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri N.Trinath Rao, 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 / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order dated 30/06/2024 passed in Appeal No.NFAC/2017-18/10221052 for the assessment year 2018-2019.

2. Shri N.Trinath Rao, Id. AR appeared on behalf of the assessee through virtual mode, was not in uniform as prescribed in the SOP for appearing in the virtual mode. Accordingly, the appeal of the assessee is dismissed.

3. In the result, appeal of the assessee is dismissed.

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