

**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.403/CTK/2025  
(निर्धारण वर्ष / Assessment Year : 2016-2017)

<b>Baner Service Cooperative Society Limited</b> Village-BANER, Jaipatana, Dist : Kalahandi-766018	Vs	<b>ITO, Bhawanipatana Ward, Bhawanipatana</b>
PAN No. : <b>AABAB 3113 H</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से / Assessee by	:	Shri Sunil Agrawal CA
राजस्व की ओर से / Revenue by	:	Shri Vijay Singh, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	13/08/2025
घोषणा की तारीख / Date of Pronouncement	:	13/08/2025

**आदेश / ORDER**

**Per Bench :**

This is an appeal filed by the assessee against the order dated 30.05.2024 passed in Appeal No.CIT(A), Sambalpur/10128/2018-19 for the assessment year 2016-2017.

2. The appeal of the assessee is barred by 352 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 352 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 of the assessee 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 on merits 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 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. CIT(A), the assessee could be able to provide all the details before the Id. CIT(A) 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 the appeal to the file of Id. CIT(A) for adjudicating afresh on merits after providing the assessee

adequate opportunity of being heard. The assessee shall cooperate in the readjudication proceeding before the Id. CIT(A) positively.

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

Order dictated and pronounced in the open court on 13/08/2025.

**Sd/-**

(राजेश कुमार)  
**(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**

(जार्ज माथन)  
**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 13/08/2025

*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.

सत्यापित प्रति //True Copy//

**sआदेशानुसार/ BY ORDER,**

**(Assistant Registrar)**

**आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack**