

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH CUTTACK

(THROUGH VIRTUAL HEARING)

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No. 360/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2014-2015)

Pahanawa Associates Priivate Limited, Flat No-606,Vishnu Block,Balaji Complex Housing Society, Jharpada,Bhubaneswar-751006	Vs	ITO, Bhubaneswar
PAN No. : AAECP 8304 K		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	None
राजस्व की ओर से /Revenue by	:	Shri Vijay Singh, Sr. D.R.
सुनवाई की तारीख / Date of Hearing	:	24/09/2025
घोषणा की तारीख/ Date of Pronouncement	:	24/09/2025

आदेश / ORDER

This is an appeal filed by the assessee against the order of the Ld.CIT(A), National Faceless Appeal Centre(NFAC), Delhi dated 27/02/2025 in Appeal No.NFAC/2013-14/10072355 for assessment year 2014-15.

2. There is a delay of 49 days, for which the assessee has filed condonation of delay petition. The revenue has not disputed the delay and condonation. The reasons given by the assessee are found to be plausible, Consequently, the delay in filing of the appeal is condoned.

3. A perusal of the facts as also the submissions of the Ld. Sr. DR shows that the order of the Ld. CIT(A) is exparte insofar as the assessee has not represented before the Ld.CIT(A). This being so, in the interest of the justice the issues in this appeal are restored to the file of the Ld.

CIT(A) for readjudication after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 24/09/2025.

Sd/-
(जार्ज माथन)
(GEORGE MATHAN)
न्यायिक सदस्य / JUDICIAL MEMBER

दिनांक Dated 24/09/2025

Prakash Kumar Mishra, Sr.P.S

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- Pahanawa Associates Private Limited, Flat No-606,Vishnu Block,Balaji Complex Housing Society, Jharpada,Bhubaneswar-751006
2. प्रत्यर्थी / The Respondent- ITO, Bhubaneswar
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