

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

Gurukula Foundation AT:- Chhatabara, P.O/P.S:- Jamujhari, Khurda 752054	Vs	ITO, Exemption Ward, Bhubaneswar
PAN No. : AABTG 1538 Q		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri P.K.Mishra, Advocate
राजस्व की ओर से / Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	24/09/2025
घोषणा की तारीख/Date of Pronouncement	:	24/09/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the Ld.CIT(A), National Faceless Appeal Centre(NFAC), Delhi order dated 13/03/2025 passed in Appeal No. CIT(A), Bhubaneswar-3/10155/2018-19 for the assessment year 2016-2017.

2. At the outset, it is found that the appeal of the assessee is barred by 68 days. In this regard, the assessee has filed an affidavit stating sufficient reasons for condonation of delay, which are plausible and not found to be false. Ld.CIT-DR also did not raise any serious objection to condone the delay. Accordingly, the delay of 68 days in filing the appeal by the assessee is condoned and the appeal of the assessee is admitted for hearing.

3. Ld.AR submitted that the assessee could not cooperate in the appellate proceedings due to inevitable circumstances, therefore, the Id. CIT(A) has dismissed the appeal of the assessee. It was submitted that the matter may be restored to the file of Id. AO so that the assessee could be able to produce all the relevant facts in support of his claim before the Id. AO

4. Ld CIT-DR submitted that proper opportunities were allowed and the assessee could not produce the documents as required by both the authorities below.

5. We have considered the rival submissions. On perusal of the assessment order, it is found that the assessee has already shown his inability to produce the documents as required by the Id. AO during the course of assessment proceedings. A further perusal of the order of the Id. CIT(A), clearly shows that notices were issued to the assessee by the Id. CIT(A), however, no compliance has been made by the assessee. In view of the above, in the interest of justice, the issues in this appeal are restored to the file of the Id.AO for readjudication afresh after granting the assessee adequate opportunity of being heard. The assessee is also directed to cooperate with the Id. AO in the readjudication proceedings, positively.

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

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

Sd/-

(राजेश कुमार)
(RAJESH KUMAR)

लेखा सदस्य/ ACCOUNTANT MEMBER

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- Gurukula Foundation
AT:- Chhatabara, P.O/P.S:- Jamujhari, Khurda
752054
2. प्रत्यर्थी / The Respondent- ITO, Exemption Ward,
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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack