

**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.443/CTK/2025  
(निर्धारण वर्ष / Assessment Year : 2017-2018)

<b>Sanjay Kumar Bijay Kumar AT/P.O/P.S:- Adaspur, Cuttack 754011</b>	Vs	<b>ITO, Ward-2(2), Cuttack</b>
PAN No. : <b>ABAFS 4271 L</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
<b>निर्धारिती की ओर से /Assessee by</b>	:	Shri P.K.Mishra, Advocate
<b>राजस्व की ओर से /Revenue by</b>	:	Shri Vijay Singh, Sr. DR
<b>सुनवाई की तारीख / Date of Hearing</b>	:	26/09/2025
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	26/09/2025

**आदेश / O R D E R**

**Per Bench :**

This is an appeal filed by the assessee against the order of the Ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi dated 24/10/2024 for the assessment year 2017-2018.

2. There is a delay of 236 days in filing the appeal, for which the assessee has filed condonation of delay petition. The revenue has not disputed for condoning the delay. As the reasons given by the assessee are found to be plausible, consequently, the delay of 236 days in filing of the appeal by the assessee is condoned and appeal of the assessee is admitted for hearing.

3. It was the submission that the during the course of assessment proceedings, the AO asked the assessee certain details regarding its

claim, however, the assessee could not submit the documentary evidence before the AO. Ld. AR submitted that the assessee before the Id. CIT(A) has filed statement of facts along with grounds of appeal but the Id. CIT(A) without considering the same dismissed the appeal of the assessee. Therefore, the Id. AR prayed that one more opportunity may be provided to the assessee to represent its case and substantiate its claim before the AO.

4. In reply, Id. Sr. DR vehemently supported the orders of the Id. CIT(A) and the Id. AO. It was the submission that restoring the matter to the file of AO would be, in fact, giving the assessee a second round which should not be granted.

5. We have considered the rival submissions. A perusal of the assessment order clearly shows that the assessee could not furnish the details as asked for by the AO during the course of assessment proceedings. Further on perusal of the order of the Id. CIT(A), clearly shows that the assessee could not produce any evidences to substantiate its claim. As no compliance has been made before the Id. AO during the course of assessment proceedings, nor the assessee could submit any documentary evidences regarding his claim before the Id. CIT(A), therefore, in the interest of justice, the issues in this appeal are restored to the file of the Id. AO for readjudication after granting the assessee adequate opportunities of being heard, subject to a cost of **Rs.10,000/- (Rupees Ten Thousand only)** payable by the assessee to the Income Tax Appellate Tribunal Bar Association, Secor-1, CDA, Cuttack, Odisha-

7453014 within 60 days from the date of this order and production of the evidence of such payment shall be made within the specified time before the Id. AO at the time of first hearing. If the assessee does not make the payment within in the stipulated time or in the respect of the specified amount, the order of the Ld.CIT(A) shall stand confirmed.

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

Order dictated and pronounced in the open court on 26/09/2025.

**Sd/-**

(राजेश कुमार)

**(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**

(जार्ज माथन)

**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 26/09/2025

*Prakash Kumar Mishra, Sr.P.S.*

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

1. अपीलार्थी / The Appellant- Sanjay Kumar Bijay Kumar  
AT/P.O/P.S:- Adaspur, Cuttack  
754011
2. प्रत्यर्थी / The Respondent- ITO, Ward-2(2), Cuttack
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