

**आयकर अपीलिय 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.429, 430, 431, 454 & 455/CTK/2025

(निर्धारण वर्ष /AY : 2015-2016, 2016-2017, 2017-2018 & 2014-2015)

<b>Ashok Bricks Industries Pvt. Ltd,</b> Main Road, PO: Belpahar, R.S., Jharsuguda-768218	Vs	<b>Income Tax Officer (TDS), Sambalpur</b>
PAN No. : <b>AADCA 6930 F</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Mahendra Kumar Kedia, AR
राजस्व की ओर से /Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-DR/ Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	24/09/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	24/09/2025

**आदेश / O R D E R**

**Per Bench :**

These are five appeals filed by the assessee against the separate orders of Ld.CIT(A), National Faceless Appeal Centre(NFAC), Delhi dated 31.05.2023, 20.05.2025, 24.09.2020 & 27.09.2023 for the assessment years 2015-2016, 2016-2017, 2017-2018 & 2014-2015.

2. At the outset, Id.AR we find that appeals of the assessee in ITA No.429/CTK/2025 for A.Y.2015-2016 is delayed by 737 days. ITA No.430/CTK/2025 for A.Y.2016-2017 is delayed by 06 days. ITA No.431/CTK/2025 for A.Y.2017-2018 is delayed by 249 days. ITA No.454/CTK/2025 for A.Y.2014-2015 is delayed by 639 days & ITA No.455/CTK/2025 for A.Y.2017-2018 is delayed by 639 days. In this regard, the assessee has filed condonation application in each of the above files supported by affidavits stating sufficient reasons for delay in filing the above appeals. Ld. CIT-DR/Sr. DR did not raise any serious

objection in condoning the above delay in the respective appeals. Considering the prayer of the assessee and the fact that the reasons stated in the affidavit for delay in filing the above appeals are not found to be false, therefore, the delay in filing the respective appeals of the assessee is condoned and all the appeals are admitted for hearing.

3. Ld. AR submitted that the Id. CIT(A) has dismissed the appeals of the assessee without providing sufficient opportunity of being heard to the assessee. It was also the submissions of the Id. AR that the assessee could not provide the details during the course of assessment proceedings. It was submitted that the issues in all the appeals 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/Sr DR submitted that proper opportunities were allowed and the assessee could not produce the documents as required by both the authorities below. If the matter is restored to the file of Id. AO, a cost may be imposed on the assessee for his non-compliance before both the authorities below.

5. We have considered the rival submissions. On perusal of the impugned order shows that the assessee was unable to substantiate its claim before the Id. CIT(A) by submitting relevant documents. A further 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 perusal of the order of the Id. CIT(A) for A.Y.2015-2016, the Id. CIT(A) has dismissed the appeal

of the assessee on account of delay. However, looking to the facts and circumstances of the case and considering the submission of the Id. AR, we condone the delay in filing the appeal before Id. CIT(A). Further looking to the non-compliance made by the assessee before either of the authorities below for all the years under consideration, so as to give one more opportunity to the assessee, in the interest of justice, the issues in all these appeals are restored to the file of the Id.AO for readjudication afresh after granting the assessee adequate opportunity of being heard, subject to a payment of costs of **Rs.5,000/-(Rupees Five Thousand only)** in ITA Nos.429, 430, 431, 454/CTK/2025 and **Rs.25,000/-(Rupees Twentyfive Thousand only)** in ITA No.455/CTK/2025, payable by the assessee to the Income Tax Appellate Tribunal Bar Association, Sector-1, CDA, Cuttack-753014, Odisha, within sixty days from the date of this order and receipt of the same would be produced before the Id. AO at the first hearing. In the event of non-payment of the above costs within the above period, the order of the Id. CIT(A) would be confirmed. The assessee is also directed to cooperate with the Id. AO in the readjudication proceedings, positively.

6. In the result, all the appeals of assessee are 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**

दिनांक Dated 24/09/2025

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

Sd/-

(जार्ज माथन)

**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

**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//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack