

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. 145/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Samarbaga Service Cooperative Society Limited, Samarbaga, Jhirapali, Rengali, Sunari, Jharsuguda-768219	Vs	ITO Ward-1, Jharsuguda
PAN No. : AAFAS 5189 N		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Natabar Panda, Advocate
राजस्व की ओर से / Revenue by	:	Shri Vijay Singh, Sr. 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 order of Ld.CIT(A), National Faceless Appeal Centre(NFAC), Delhi dated 25.03.2025 for the assessment year 2018-2019.

2. At the outset, Id.AR submitted that due to inevitable circumstances the assessee could not provide the details during the course of assessment proceedings. 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

3. Ld 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-compliant before both the authorities below.

4. We have considered the rival submissions of the Ld.Sr.DR. 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, subject to a payment of cost of **Rs.5,000/-(Rupees Five Thousand only)** 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 cost 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.

5. 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**

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