

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.426/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2016-2017)

Chilla China Rao Telugu Street, Nabarangpur, 764059	Vs	ITO, Jeypore Ward, Jeypore
PAN No. : ARRPR 9207 Q		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	None (Adjournment Application filed)
राजस्व की ओर से / Revenue by	:	Shri Vijay Singh, Sr DR
सुनवाई की तारीख / Date of Hearing	:	26/09/2025
घोषणा की तारीख / Date of Pronouncement	:	26/09/2025

आदेश / ORDER

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 11/03/2025 passed in Appeal No. NFAC/2015-16/10151453 for the assessment year 2016-2017.

2. None represented on behalf of the assessee. The Id. AR of the assessee has filed an adjournment letter mentioning as follows :-

**Before the Income Tax Appellate Tribunal,
Cuttack Bench, Cuttack**

In the matter of	Chilla China Rao, Telugu Street, Nabrangpur, Odisha, 764059
PAN	ARRPR9207Q
Appeal No	ITA/426/CTK/2025.
Assessment Year	2016-17

Time Petition

Most Respectfully Sheweth:-

That, the above referred case have been fixed for hearing tomorrow on 26.09.2025.

That, the authorized representative of the appellant Prakash Chandra Sethi is suffering from cold fever with cough for which the appellant prays the Hon'ble ITAT to adjourn the case to another date.

And for the above act of kindness, the Appellant as in duty bound shall ever pray.

Place: Bhubaneswar
Date: 25.09.2025

A/R of the appellant

Rajesh Kumar
25/09/2025

3. The adjournment letter is unsubstantiated and consequently same stands rejected and the appeal is disposed off.

4. It was submitted by the Id. Sr. DR that the order of the Id. CIT(A) is an exparte order. It was the submission that the issues may be restored to the file of CIT(A) for granting the assessee opportunity to represent his case.

5. We have considered the submission of the Id. Sr. DR. We have also gone through the order of the Id. CIT(A). It is noticed that the assessee has been given four chances by the Id. CIT(A). The assessee has not represented before the Id. CIT(A). The CIT(A) has dismissed the appeal of the assessee for non-representation. A perusal of the order of the Id. AO also shows that the assessee has not provided the details before the AO even through the reminders have been sent. This clearly shows that there is a failure on the part of the assessee to represent its matter before both the authorities. However, in the interest of justice and so as to grant the assessee another opportunity of being heard, the issues in this appeal are restored to the file of the Id. CIT(A) for readjudication after granting the assessee adequate opportunity 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. CIT(A) at the time of 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.

6. 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- Chilla China Rao
Telugu Street, Nabarangpur, 764059
2. प्रत्यर्थी / The Respondent- ITO, Jeypore Ward,
Jeypore
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