

**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. 612/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2016-17)

<b>Subhajyoti Ray, B1702, ATS Haciendas Ahinsha Khand 1, Ahinsa Khand 1, VTC Indirapuram, Shipra Sun City, Ghaziabad, Uttar Pradesh- 201014</b>	Vs	<b>DCIT,Circle-2(1), Bhubaneswar</b>
PAN No. : AACPR 4094 D		
<b>(अपीलार्थी /Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>
<b>निर्धारिती की ओर से /Assessee by</b>	:	Shri B.K.Mahapatra, AR
<b>राजस्व की ओर से /Revenue by</b>	:	Shri Vijay Singh, Sr. DR
<b>सुनवाई की तारीख / Date of Hearing</b>	:	04/12/2025
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	04/12/2025

**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 26.08.2024 for the assessment year 2016-17.

2. The appeal of the assessee is delayed by 04 days. Looking to the facts and circumstances of the case, we condone the delay of 04 days in filing the present appeal and proceed to dispose off the matter finally.

3. It was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeal of the assessee ex-parte. It was the submission that the assessee had provided the details before the Id.CIT(A) and the Id. CIT(A) without considering the same, dismissed the appeal of the assessee. It was the prayer that the matter may be restored to the file of the AO to decide the

issue involved in the appeal afresh so that the assessee could be able to produce all the evidence to substantiate its claim.

4. In reply, Id Sr.DR vehemently supported the orders of the Assessing Officer and Id. CIT(A).

5. We have considered the rival submissions. As it is noticed from the orders of the authorities below that the assessee could not substantiate its claim by providing relevant documents. Even the assessee was also failed to produce the evidences as required by the Id. CIT(A) and in absence of the same, the Id. CIT(A) has dismissed the appeal of the assessee. However, the Id. AR submitted that the details have been provided before both the authorities below but no evidence to that effect is available. Accordingly, in the interest of justice, as the assessee has shown his inability to produce evidence in regard to his claim before both the authorities, therefore, we grant the assessee one more opportunity to substantiate his claim before the jurisdictional AO by restoring the issues in the appeal to the file of Id. AO for adjudicating afresh after providing the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 04/12/2025.

Sd/-

(राजेश कुमार)

**(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

दिनांक Dated 04/12/2025

*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- Subhajyoti Ray,
2. प्रत्यर्थी / The Respondent- DCIT, Circle-2(1),  
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.

**आदेशानुसार/ BY ORDER,**

सत्यापित प्रति //True Copy//

**(Assistant Registrar)****आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack**