

**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.548, 549 & 550/CTK/2025

(निर्धारण वर्ष / Assessment Years : 2016-17, 2017-18 & 2018-19)

<b>Mr. Polavarapu Sambasiva Rao,</b> Plot No.237, Bapuji Nagar, Bhubaneswar-751002	Vs	<b>DCIT, Circle-1(1), Bhubaneswar</b>
PAN No. : <b>ADYPR 2224 A</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Basudev Panda, Senior Advocate & Shri B.R.Panda, Advocate
राजस्व की ओर से /Revenue by	:	Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	05/12/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	05/12/2025

**आदेश / O R D E R**

**Per Bench :**

These are the appeals filed by the assessee against the separate orders of the Ld.CIT(A), National Faceless Appeal Centre(NFAC), Delhi, dated 09.12.2024, 21.06.2024, 19.06.2025 for the assessment years 2016-17, 2017-18, 2018-19.

2. Out of the above three appeals, ITA Nos.548/CTK/2025 for A.Y.2016-2017 is delayed by 228 days in filing the appeal before the Tribunal. ITA No.549/CTK/2025 is delayed by 408 days in filing the appeal before the Tribunal. ITA No.550/CTK/2025 is delayed by 43 days in filing the appeal before the Tribunal. In this regard, the assessee has filed condonation application along with affidavit in the three appeals for condonation of respective delays stating therein sufficient reasons, which are not found to be false. Accordingly, the respective delay in all the three

appeals of the assessee are condoned and appeals are admitted for hearing.

3. It was submitted by the Id.AR that the Id. CIT(A) has dismissed all the appeals of the assessee ex-parte. It was the prayer that the matter may be restored to the file of the Id. AO to decide the issue involved in the appeals 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). It was the submission that if the issue is to be restored to the file of Id. AO, then a cost should be imposed.

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 appeals of the assessee. This being so, in the interest of justice, we restore the issues in these appeals to the file of Id. AO for adjudicating afresh after providing the assessee adequate opportunity of being heard. However, looking to the non-cooperation of the assessee during the course of appellate proceedings even after issuance of notices to the assessee by the Id. CIT(A), we impose a cost of **Rs.10,000/-(Rupees Ten Thousand only) each** on the assessee to be payable to the Income Tax Appellate Tribunal Bar Association, Sector-1, CDA, Cuttack-753014, within sixty days from the date of this order and receipt of the same would be produced before the AO at the first hearing. Should the assessee not pay the abovementioned

costs within the prescribed period of sixty days from the date of this order, the order of the Id. CIT(A) shall stand confirmed.

6. In the result, all the three appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 05/12/2025.

Sd/-

(राजेश कुमार)

**(RAJESH KUMAR)**

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

(जार्ज माथन)

**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

दिनांक Dated 05/12/2025

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

**आदेश की प्रतिलिपि अग्रहित/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