

**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. 611/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2017-18)

Nava Kumar Nath, S/o. Bhagirathi Nath AT- Bhubanpur, PO- Parang Via Hakimpada, Angul-759143	Vs	ITO, Ward , Angul
PAN No. : AOSPN7050F		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से /Assessee by	:	Shri P.K.Mishra, AR
राजस्व की ओर से /Revenue by	:	Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	05/12/2025
घोषणा की तारीख/Date of Pronouncement	:	05/12/2025

**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 06.09.2025 for the assessment year 2017-18.

2. It was submitted by the Id. AR that the quantum matter is pending before the Id. CIT(A), therefore, the present appeal of the assessee relating to the penalty may be restored to the file of Id. CIT(A) for adjudicating along with quantum matter.

3. In reply, Id. Sr. DR did not raise any serious objection.

4. Considering the prayer of the assessee as the quantum appeal of the assessee is pending before the Id. CIT(A), therefore, this penalty appeal is

hereby restored to the file of Id. CIT(A) for adjudication along with the quantum appeal.

5. In the result, appeal of the assessee is party 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 अद्योषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- Nava Kumar Nath, S/o- Bhagirathi Nath, Bhubanpur, Parang Via Hakimpada, Angul-759143
2. प्रत्यर्थी / The Respondent- ITO, Ward, Angul
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