

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. 597/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2017-18)

Anuska Agency Chahata Ghat Infront Of Gayatri Temple, Bidanasi, Cuttack 753014	Vs	ITO, Ward-1(1), Cuttack
PAN No. : AAVFA 0007 G		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri P.R.Mohanty, 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.ADDL/JCIT(A)-4, Chennai dated 28.02.2025 for the assessment year 2017-18.

2. The appeal of the assessee is delayed by 182 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating therein sufficient reasons for delay in filing the appeal before the Tribunal, which are not found to be false. Ld. Sr. DR did not object to condone the delay. Accordingly, we condone the delay of 182 days in filing the appeal before the Tribunal and appeal of the assessee is admitted for hearing.

3. It was submitted by the Ld. AR that the assessee is a traders of soft drinks, juice, packaged drinking water soda, cold drinks, etc. It was submission that in the course of assessment the AO estimated the income of the assessee @ 5%. It was submission that the Ld.JCIT(A) passed the order ex-parte. It was submission that the income of the assessee may be estimated @1.5% as the cold drinks business does not have much margin.
4. In reply, the Ld. Sr. DR vehemently supported order of the AO and Ld. Addl JCIT(A). It was submission that the income may be estimated at 2.5%.
5. We have considered the rival submission. Considering the facts of the case and considering the facts that the assessee is a small time trader of soft drink and soda etc, the net income of the assessee has estimated at 5% by the AO stands reduced to 2%.
6. In the result, appeal of the assessee is partly allowed.

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 अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- Anuska Agency
Chahata Ghat Infront Of Gayatri Temple,
Bidanasi, Cuttack
753014
2. प्रत्यर्थी / The Respondent- ITO, Ward-1(1), Cuttack
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