

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.528/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2014-2015)

BRM HI Tech Steels Private Limited Village:-Mahul Palli, Hotel Deluxe Lane:- Rourkela, Sundargarh, 769001	Vs	ITO, Ward-1, Rourkela
PAN No. : AADCB 1433 A		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri D. Parida, 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 the Addl/JCIT(A)-12, Mumbai dated 07/08/2025 in Appeal No.CIT(A),Sambalpur/10016/2017-18 passed for the assessment year 2014-2015.

2. It was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeal of the assessee on account of delay. It was the submission that the assessee has explained the delay of 141 days in filing the appeal before the Id. CIT(A) along with sufficient reasons. It was the prayer that

the delay may kindly be condoned and matter may be restored to the file of Id. 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.

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

4. We have considered the rival submissions. As the assessee has explained the delay of 141 days in filing the appeal before the Id.CIT(A), therefore, the delay is hereby condoned and so as to grant the assessee one more opportunity to substantiate its claim before the Id. CIT(A), the issues in this appeal are restored to the file of Id.AO for adjudicating afresh after providing the assessee adequate opportunity of being heard. The assessee is directed to cooperate before the Id. AO in the set aside proceedings.

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

1. अपीलार्थी / The Appellant- BRM HI Tech Steels Private Limited
Village:-Mahul Palli, Hotel Deluxe
Lane:- Rourkela, Sundargarh, 769001
2. प्रत्यर्थी / The Respondent- ITO, Ward-1, Rourkela

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