

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.226/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2018-2019)

S B Electro Structural 111, Ground Floor, Saheed Nagar, Bhubaneswar-751007	Vs	Pr.CIT, Bhubaneswar
PAN No. : ABLFS 8537 Q		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri B.K.Mahapatra, AR
राजस्व की ओर से /Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-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 Ld.Pr.CIT, Bhubaneswar-1, dated 29.03.2024 for the assessment year 2018-2019.

2. The appeal of the assessee is delayed by 311 days. In this regard, the assessee has filed condonation application along with affidavit for condonation of delay stating therein sufficient reasons, which are not found to be false. Accordingly, the delay of 311 days in the appeal of the assessee is condoned and the appeal is admitted for hearing.

3. At the time of hearing, it was pointed out to the Id. AR that in para 3.2 of the order of the Id. Pr.CIT has specifically mentioned for non-

appearance in response to the notice issued. It was submitted by the Id. AR that no notice was served on the assessee.

4. As no notice has been served on the assessee and the assessee has also not been heard, therefore, in the interest of justice, the issues in this appeal are restored to the file of Pr.CIT, Bhubaneswar-1 for readjudication afresh after granting the assessee adequate opportunity of being heard.

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 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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack