

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.554/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2020-2021)

Rebati Dandapat W/O:- Priyaranjan Dandapat, Ward No:- 04, Mandir Pada, Nuapada, 766105	Vs	ITO, Bhawanipatna Ward, Bhawanipatna
PAN No. : DQRPD 6219 L		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Vijay Gupta, 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 24/04/2025 for the assessment year 2020-2021.

2. The appeal of the assessee is delayed by 106 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 106

days in filing the appeal before the Tribunal and appeal of the assessee is admitted for hearing.

3. The Authorized Representative of the assessee, Mr. Vijay Gupta, being a Chartered Accountant, who appeared in the virtual hearing, was not in uniform as prescribed in the SOP for appearing in the virtual hearing. Accordingly, he was not heard.

4. 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 appeal of the assessee. This being so, in the interest of justice, we restore the issues in the appeal to the file of Id. CIT(A) 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.5,000/-(Rupees Five Thousand only)** 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.

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 /12/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- Rebati Dandapat
W/O:- Priyaranjan Dandapat, Ward No:- 04,
Mandir Pada, Nuapada, 766105
2. प्रत्यर्थी / The Respondent- ITO, Bhawanipatna Ward,
Bhawanipatna
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,

(Assistant Registrar)
आयकर अपीलीय अधिकरण,

कटक/ITAT, Cuttack

सत्यापित प्रति //True Copy//