

**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.576/CTK/2025  
(निर्धारण वर्ष / Assessment Year : 2015-16)

Biraja Realcon Private Limited, Plot No.29, Basundhara Colony, Naharkanta, Hansapal, Bhubaneswar.	Vs	JCIT, Range-1, Bhubaneswar.
PAN No. : <b>AAFCE 5362 E</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	None (Adjournment petition)
राजस्व की ओर से / Revenue by	:	Shri Vijaya Singh, Id Sr DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	5 /12/2025
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	5 /12/2025

**आदेश / ORDER**

**Per Bench :**

This is an appeal filed by the assessee against the order dated 25.8.2025 passed by Id CIT(A), NFAC, Delhi in Appeal No.CIT(A), Bhubaneswar-1/10383/2018-19 for the assessment year 2015-16.

2. None appeared for the assessee An adjournment petition dated 2<sup>nd</sup> December, 2025 is on record to adjourn the appeal on the ground that the AR of the assessee is out of station and not able to attend the hearing. One staff of the Id AR attended the Court. However, considering the facts in the present

case, adjournment petition is rejected and matter is disposed of after hearing Shri Vijaya Singh, Id Sr DR appeared for the revenue.

3. A perusal of the order of the Id CIT(A) shows that the Id CIT(A) has issued eight notices to the assessee to represent the case but there was no response to the notices. The issue in this appeal is against the levy of penalty u/s.271(1)(d) of the Act. As there was no representation, the Id CIT(A) had no option but to dismiss the appeal of the assessee thereby confirming the penalty levied by the Id AO. The Id CIT(A) has also not discussed the issue on merits. However, as the assessee has not been heard, in order to give one more opportunity, the issues in this appeal are restored to the file of the Id CIT(A) for fresh adjudication after affording adequate opportunity of hearing to the assessee subject to cost of Rs.10,000/- to be paid to ITAT Bar Association, Cuttack and receipt of the same be produced before the Id CIT(A). The assessee is directed to cooperate in the set side proceedings and substantiate its claim with documentary evidence.

4. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 5/12/2025.

**Sd/-**

(राजेश कुमार)

**(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

दिनांक Dated 5/12/2025

*B.K.Parida, Sr.P.S(OS)*

**Sd/-**

(जार्ज माथन)

**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

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

1. अपीलार्थी / The Appellant- Biraja Realcon Private Limited, Plot No.29, Basundhara Colony, Naharkanta, Hansapal, Bhubaneswar.
2. प्रत्यर्थी / The Respondent- JCIT, Range-1, Bhubaneswar.
3. आयकर आयुक्त(अपील) / The CIT(A), NFAC, Delhi
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