

**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. 604/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2022-23)

<b>Ladu Munda At:- Jalahari, P.O:- Jajang, P.s:- Bamebari, Dist:- Keonjhar, 758034</b>	Vs	<b>DCIT , Circle-1(1), Cuttack</b>
PAN No. : <b>ASKPM 1901 A</b>		
<b>(अपीलार्थी /Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>
<b>निर्धारित की ओर से /Assessee by</b>	:	Shri B.R.Pattnaik, AR
<b>राजस्व की ओर से /Revenue by</b>	:	Shri Ashim Kumar Chakraborty, CIT-DR
<b>सुनवाई की तारीख / Date of Hearing</b>	:	05/12/2025
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	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 11.08.2025 for the assessment year 2022-23.

2. It was submitted by the Ld. AR that the assessee is in the transportation business. It was submission that on account of non-deduction of TDS, the AO had made an addition of Rs.26,78,13,743/- by invoking the provision of section 40(a)(ia) of the Act. It was submission that before the Ld.CIT(A) the assessee has shown TDS deducted to the extent of 11 lakhs relevant to approximately 21 Crores. It was submission that admittedly these details have not been produced before the AO. It is the

prayer that issues may be restored to the file of the AO and the assessee would be able to produce all the details before the AO.

3. In reply, the Ld.CIT DR did not raise any serious objection.
4. Considering the submission of the Ld.AR the issues in this appeal are restored to the file of the AO for readjudication after granting the assessee adequate opportunity substantiate its case.
5. In the result, appeal of the assessee partly allowed for the 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- Ladu Munda  
At:- Jalahari, P.O:- Jajang, P.s:- Bamebari, Dist:-  
Keonjhar, 758034
2. प्रत्यर्थी / The Respondent- DCIT , Circle-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