

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
(THROUGH HYBRID HEARING)

BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT (KZ)
AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.540/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2019-2020)

Yoga Mahotsav Samiti, Plot No.289/1664, Niladri Vihar, Bhubaneswar.	Vs	ITO (Exemption), Berhampur
PAN No. : AAATY 6084 C		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Bibekananda Mohanty, CA
राजस्व की ओर से /Revenue by	:	Shri Vijaya Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	23 /12/2025
घोषणा की तारीख/ Date of Pronouncement	:	23 /12/2025

आदेश / O R D E R

Per Duvvuru RL Reddy, Vice President (KZ)

This is an appeal filed by the assessee against the order dated 30.7.2025 passed by Id Addl/JCIT(A), Panaji in Appeal No.NFAC/2018-19/10303323 for the assessment year 2019-20.

2. Vide petition dated 22nd December, 2025, the assessee has sought to adjourn the appeal, which was rejected and the appeal is disposed of.

3. We have considered the rival submissions and perused the record of the case. In this case, the Id Addl/JCIT(A).Panaji has not condoned the delay in filing the appeal before the first appellate authority on the ground

that no condonation petition explaining the sufficient cause for non-filing of appeal against the order of the CPC. It is also seen that a multiple opportunity has been given to the assessee to represent its case with supporting evidence as well as to explain the reason for non-filing of the appeal. It is not the case that the assessee was not aware about the proceedings before the first appellate authority as once the assessee has sought adjournment. Considering the totality of the facts and circumstances of the case and in the interest of justice, we set aside the order of the Id JCIT(A) and restore the issue to the file of the Id JCIT(A) with the direction to the assessee to file condonation petition explaining the reasons and upon receipt of the same, Id JCIT (A) is directed to consider the condonation petition and decide the issue on merits after affording reasonable opportunity of hearing to the assessee.

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

Order dictated and pronounced in the open court on 23/12/2025.

Sd/-
(RAJESH KUMAR)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
VICE PRESIDENT

दिनांक Dated 23/12/2025
b.k.Parida , Sr.P.S.(OS)

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

1. अपीलार्थी / The Appellant- Yoga Mahotsav Samiti, Plot No.289/1664, Niladri Vihar, Bhubaneswar
2. प्रत्यर्थी / The Respondent- ITO (Exemption), Berhampur
3. आयकर आयुक्त(अपील) / The Addl/JCIT(A), Panaji
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