

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.685/CTK/2025:(निर्धारण वर्ष / Asst Year:2018-19)
आयकर अपील सं/ITA No.686/CTK/2025:(निर्धारण वर्ष / Asst Year:2019-20)
आयकर अपील सं/ITA No.687/CTK/2025:(निर्धारण वर्ष / Asst Year:2020-21)
आयकर अपील सं/ITA No.688/CTK/2025:(निर्धारण वर्ष / Asst Year:2020-21)
आयकर अपील सं/ITA No.690/CTK/2025:(निर्धारण वर्ष / Asst Year:2017-18)
आयकर अपील सं/ITA No.691/CTK/2025:(निर्धारण वर्ष / Asst Year:2022-23)

Bhubaneswar Muncipal Corporation, ICOMC Tower, infront of Satya Nagar Kali Temple, Unit-IX, Bhubaneswar	Vs	DCIT, TDS Circle, Bhubaneswar
PAN No. : AAALB 0487 C		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Rajat Kr Kar, Adv
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

These are appeals filed by the assessee against the separate orders passed by Id Addl/JCIT(A)-2, Visakhapatnam all dated 22.9.2025 for the assessment year 2018-19 to 20. 20-21 and 2017-28 and 2022-23, respectively.

2. At the outset, Id AR of the assessee submitted that in these appeals, Id Addl/JCIT(A)-2, Visakhapatnam has dismissed the appeals without condoning the delay as time barred. It was the submission that

the delay in filing the appeals was neither intentional nor deliberate but due to circumstances beyond the control of the assessee. It was the submission that the law is well settled that the object of the procedural rules is to advance the cause of justice and not to thwart it and where substantial justice is at stake, technicalities must give way to ensure that the litigant is afforded sufficient opportunity to defend the case. He submitted that without giving any opportunity to the assessee, the Id Addl/JCIT(A)-2 has dismissed the appeals ex parte by not condoning the delay. It was submitted that the delay in filing the appeals before the first appellate authority was due to various reasons beyond the control of the assessee viz; shifting of office from one place to other, frequent transfer of government officers and also due to general election. It was the prayer that the delay in filing the appeals may be condoned and the matter may be restored to the file of the Id CIT(A) to readjudicate the appeals on merits after giving due opportunity to the assessee.

3. In reply, Id Sr DR has supported the orders of Id Addl/JCIT(A) and further contended that the assessee has not shown the sufficient cause for not filing the appeals within time.

4. We have considered the rival submissions and perused the orders of Id Addl/JCIT(A)-2, Visakhapatnam. We observe that there are delays in filing the appeals before the first appellate authority in the respective assessment years as follows:

<u>ITA No./Asst. year</u>	<u>Days of delay</u>
685/2018-19	312
686/2019-20	311

687/2020-21	310
688/2020-212	310
690/2017-18	313
691/2022-23	310

The Id. Addl/JCIT(A) has referred various judgments of Hon'ble Supreme Court in rejecting the request for condoning the delay. The assessee has mainly shown the cause that due to shifting of office, frequent transfer of officers in charge of tax matter and also simultaneously the general election, there was delay in filing of appeals. By delaying the appeals, the assessee would not get any advantage rather will suffer financial loss. The Supreme Court, especially in cases like [Collector, Land Acquisition v. Mst. Katiji \(1987\)](#), (167 ITR 471) mandates a liberal, justice-oriented approach for condoning delays, emphasizing that technicalities shouldn't defeat substantial justice, particularly when the delay isn't deliberate and prevents meritorious cases from being heard. The core idea is to prefer substance over form, allowing courts to consider the merits of the case rather than just the delay, especially since the party seeking delay condonation doesn't gain from the delay itself. This judgement has become a foundational judgement in condoning the delay than the other judgements delivered on the issue. In view of this discussion. we are of the view that the first appellate authority was wrong in presuming deliberate negligence or malafide intention in the delay in filing the appeals. Hence, we condone the delay in filing the appeals before the first appellate authority and direct him to decide the issues on merits, after giving effective opportunity of hearing to the assessee within six months

from the date of issue of this order. The assessee is also directed to cooperate with the first appellate authority without seeking adjournment on flimsy grounds/reasons.

5. In the result, all the appeals filed by the assessee are 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 अग्रहित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- Bhubaneswar Municipal Corporation, ICOMC Tower, in front of Satya Nagar Kali Temple, Unit-IX, Bhubaneswar
2. प्रत्यर्थी / The Respondent- DCIT, TDS Circle, Bhubaneswar
3. आयकर आयुक्त(अपील) / The Addl/JCIT(A), 2, Visakhapatnam
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//