

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

BEFORE SHRI DUVVURU R.L. REDDY, VICE PRESIDENT (KZ)
AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.648/CTK/2025:(निर्धारण वर्ष / Asst Year:2017-18)

Shivaji Nikam, Market Lane, Khurda	Vs	DCIT, Circle-2(1), Bhubaneswar
PAN No. : ABYPN 7505 J		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Basant Kumar Das, 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 Bench :

This is an filed by the assessee against the order passed by Id CIT(A), NFAC, Delhi dated 19.9.2024 in Appeal No.CIT(A), Bhubaneswar-1/14588/2019-20 for the assessment year 2017-18.

2. Vide petition dated 20.12.2025, Id AR has sought to adjourn the appeal due to health issue. As the matter can be decided, we reject the adjournment petition and proceed to dispose of the appeal.

3. The appeal is time barred by 357days. The assessee has filed condonation petition supported by an affidavit for condoning the delay stating sufficient reasons for condonation of delay, which are plausible and not found to be false. Ld.Sr. DR also did not raise any serious objection to condone the delay. Accordingly, the delay of 357 days in

filing the appeal by the assessee is condoned and the appeal of the assessee is admitted for hearing.

4. At the outset, Id AR of the assessee submitted that the Id CIT (A), NFAC has dismissed the appeal of the assessee for non-representation from the side of the assessee. It was the submission that during the assessment proceedings, the assessee requested the AO to give some time to furnish the details of agricultural sales but same was not considered. In regard to other additions, the Id CIT(A) has confirmed the addition without considering the material facts. Hence, it was his request that the matter may be restored to the file of the Id CIT(A) to readjudicate the issue after affording opportunity to the assessee to furnish the required details to substantiate the claim.

5. In reply, Id Sr DR submitted that despite giving multiple opportunities, the assessee has failed to comply with the notices except to first notice. Therefore, Id CIT(A) had no option but to consider the submission of the assessee and decided the appeal on merits.

6. We have considered the rival submissions and perused the record of the case. It is noticed that the Id CIT(A) has given four opportunities to the assessee to represent its case by filing relevant documents and details. However, except one notice, none of the notices were complied with. Therefore, Id CIT(A) passed the order exparte but by considering some of the details furnished by the assessee. Now, Id AR prayed to restore the matter and undertake to cooperate in the set aside proceedings by filing all the details and required evidence in support of the

claim. Considering the totality of the facts and circumstances of the case, we deem it fit and proper to set aside the issue and restore to the same to the file of the Id CIT(A) for fresh adjudication with the direction to the assessee to comply with the notices of Id CIT(A), failing which, Id CIT(A) is at liberty to draw adverse inference.

7. In the result, the appeal filed by the assessee is 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

b.k.Parida, Sr.P.S.(OS)

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

1. अपीलार्थी / The Appellant- Shivaji Nikam, Market Lane, Khurda
2. प्रत्यर्थी / The Respondent- DCIT, Circle-2(1), Bhubaneswar
3. आयकर आयुक्त(अपील) / The Id 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