

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.698/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2017-18)

Jamuna Gold Designs, Naya Sarak, Chandinchowk, Cuttack	Vs	ITO, Ward -1(1), Cuttack
PAN No. : AALFJ 7851 P		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri Chitrasen Parida, 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 / ORDER

Per Duvvuru RL Reddy, Vice President (KZ)

This is an appeal filed by the assessee against the order dated 13.08.2025 passed by Id CIT(A), NFAC, Delhi in Appeal No. CIT(A), Cuttack/10571/2019-20 for the assessment year 2017-18.

2. Ld AR of the assessee submitted that the Id CIT(A) has passed the order exparte without affording reasonable opportunity to the assessee. It was the submission that the assessee has not received any notice from the Id. CIT(Appeals), therefore, he could not present the case before the Id. CIT(Appeals). It was the submission that on the basis of facts mentioned in Form 35, the Id CIT(A) has granted part relief and due to want of evidences, full relief was not allowed. He further submitted that the assessee has a strong

case and, therefore, he pleaded for one more opportunity before the Id. CIT(Appeals) to substantiate his case.

3. On the other hand, Id. Departmental Representative submitted that there were several opportunities to the assessee but he failed to substantiate his case. Therefore, he pleaded to confirm the order passed by the Id. CIT(Appeals).

4. We have heard the rival submissions and perused the material available on record. The sole grievance of Id CIT(A) is that the assessee has not filed any explanation or documentary evidence in support of the claim. On the basis of facts submitted by the assessee in Form No.35, Id CIT(A) has granted part relief. But the submission of Id AR is that the assessee has all the required evidence to substantiate the grounds of appeal and as the same could not be furnished, Id CIT(A) has not taken into consideration to those materials. Considering the facts and circumstances of the case and in order to meet the principle of natural justice, we are inclined to set aside the order passed by the Id. CIT(Appeals) and remit the matter back to the file of Id. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

5. In the result, appeal filed by 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 Jamuna Gold Designs,
Naya Sarak, Chandinchowk, Cuttack
2. प्रत्यर्थी / The Respondent- **ITO, Ward 1(1),
Cuttack**
3. आयकर आयुक्त(अपील) / The CIT(A), NFAC, Delhi
4. आयकर आयुक्त / CIT , **Cuttack**
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