

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

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

आयकर अपील सं/ITA No.632/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2017-18)

Bipin Nath Rasulpur, Kabirpur, Jajpur-755009, Odisha	Vs	ITO, Ward (1), Cuttack
PAN No. : APSPN 5964 P		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Arun Kr Dash and Biswaranjan Panda, ARs
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 R.R.Reddy, Vice President (KZ)

This is an appeal filed by the assessee against the order dated 25.07.2025 passed by Id CIT(A), NFAC, Delhi in Appeal No. NFAC/2016-17/10342225 for the assessment year 2017-18.

2. At the outset, it is found that the appeal of the assessee is barred by 45 days. In this regard, the assessee has filed an affidavit 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 45 days in filing the appeal by the assessee is condoned and the appeal of the assessee is admitted for hearing.

3. 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). 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.

4. 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).

5. We have heard the rival submissions and perused the material available on record. We observe that the assessment order has been passed u/s.144 in consequence to the order passed u/s.263 of the Act. The sole reason of Id CIT(A) in dismissing the appeal is that the assessee has not filed any explanation or documentary evidence in support of the claim. Ld CIT(A) has not considered all the issues on merits as per mandate in section 250(6) of the Act. 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.

6. 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 R.L.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-
2. प्रत्यर्थी / The Respondent-
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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)
आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack