

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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**
आयकर अपील सं/ITA No.692/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2019-2020)

Charinangal Service Cooperaztive Society Charinangal, PO: Charinangal, Jajpur, Odisha-754296	Vs	ITO Ward-Jajpur, Jajpur
PAN No. : AABAC 6871 D		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Ananta Narayan Singhbabu & Dr. Sanjay Behura, ARs
राजस्व की ओर से / Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	02/02/2026
घोषणा की तारीख/Date of Pronouncement	:	02/02/2026

आदेश / O R D E R

Per George Mathan, JM :

This is an appeal filed by the assessee against the order dated 08.09.2025 passed by Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2019-2020

2. It was submitted by the Ld.AR that the assessee admittedly not produced the evidence before the AO. The assessee had produced the evidences before the Ld.CIT(A) . It was submission that the Ld.CIT(A) did not admit the additional evidences on account of violation of provision of Rule 46A of the IT Rule. It was the prayer that the issues may be restored to the file of the Assessing Officer, so that the assessee would be able to produce all the evidences before the AO.

3. In reply, the Ld.CIT DR vehemently supported the orders of the AO and CIT(A). It was submission that the assessee was totally non-

cooperative before both the authorities below. It was the submission that the cost should be levied on the assessee.

4. We have considered the rival submissions. A perusal of the order of the Id. CIT(A), it clearly shows that the appeal of the assessee has been dismissed as ex-parte. However, Id. AR requested for one more opportunity to represent its case before the Id. AO to substantiate its case. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id. AO for readjudication afresh after granting the assessee adequate opportunity of being heard. However, looking to the recalcitrant attitude of the assessee, a cost of **Rs.25,000/-(Rupees Twentyfive Thousand only)** is hereby imposed on the assessee to be payable at **Income Tax Appellate Tribunal Bar Association, Sector-1, CDA, Cuttack-753014**, within sixty days from the date of this order and receipt of the same would be produced before the Id. AO at the first hearing. If the said cost is not paid within 60 days from the date order of this order, the order of the Id.CIT(A) shall stand confirmed. Liberty is granted to the assessee to produce all such documents as required to substantiate its case.

5. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 02/02/2026.

Sd/-
(LAXMI PRASAD SAHU)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 02/02/2026

Prakash Kumar Mishra, Sr.P.S.

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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack