

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.477/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2017-2018)

Lalchand Chhabria, Kavita Kunj, Hospital Road, PO: Modipara, Sambalpur, Odisha-768002	Vs	ITO Ward-2(1), Sambalpur
PAN No. : ABRPC 0706 B		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Bijay Banerjee, AR
राजस्व की ओर से / Revenue by	:	Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	04/02/2026
घोषणा की तारीख/Date of Pronouncement	:	04/02/2026

आदेश / O R D E R

Per George Mathan, JM :

This is an appeal filed by the assessee against the order dated 26.06.2025 passed by the Assessment Unit, Income Tax Department, for the assessment year 2017-2018, thereby levying penalty u/s.271AAC(1) of the Act.

2. In this appeal, defect notice dated 30.07.2025 was issued to the assessee in the email of Shri Bijay Banerjee, Advocate, who is appearing on behalf of the assessee. The said notice reads as under :-

30/07/2025, 03:11

Email

Email

ASSISTANT REGISTRAR CUTTACK

Rectified defect of the appeal in the case of Lalchand Chhabria-reg

From : ASSISTANT REGISTRAR CUTTACK
<cuttack.bench@itat.nic.in>

Wed, Jul 30, 2025 03:11 AM

Subject : Rectified defect of the appeal in the case of Lalchand Chhabria-reg

To : advocatebijaybanerjee@gmail.com

Sir,

You have send a appeal by Speed Post which was received by this office on 28/07/2025 in the case of Lalchand Chhabria, Sambalpur. On verification of appeal documents following deficiency are found, You are requested to rectify the defects as mentioned below so that appeal can be uploaded in ITAT Portal. At present due to following defects this office cannot be upload the appeal in ITAT Portal

- 01.Col.No.3 a,b,c, Col.No.4 not filled up
- 02.Name not mentioned in verification not filled
- 03.Grounds of appeal not signed by the Assessee
- 04:Form No.35 along with grounds of appeal and statement of facts not filled
- 05.Col.No.6 not filledup
- 06.Respondent col. incomplete
- 07 Appellant Col. filled up but not readable
- 08:CIT(A)/CIT order not filled
- 09.Col.No.08,12 not filled up
- 10.Cause title i.e. appellant & Respondent is not mentioned

Hence you are requested to kindly rectify the above defects within 10 days from receipt of this notice/E-Mail so that appeal can be uploaded

Thanking you,

With regards

ITAT: CUTTACK

3. When it was put to the Id. counsel as to why the above defects have not been cured yet, to this Id. counsel submitted that he has not received any notice, however, no affidavit in this regard has been filed nor any proof has been provided. Accordingly, we dismiss the appeal of the assessee on account of defects not cured.

4. In the result, the appeal of the assessee is dismissed.

Order dictated and pronounced in the open court on 04/02/2026.

**Sd/-
(LAXMI PRASAD SAHU)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-
(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 04/02/2026

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