

IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

ITA No. 563/CTK/2025

(Assessment Year: 2015-16)

Ramesh Chandra Nayak, Nabakrushna Nagar, Rourkela, Rourkela-769016 (Odisha). PAN No. ABFPN 5693 L	Vs.	A.C.I.T., Circle-Rourkela, Rourkela.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Chitrasen Parida, A.R.
Department represented by	Shri Ashim Kumar Chakraborty, CIT-DR
Date of hearing	17/02/2026
Date of pronouncement	17/02/2026

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. CIT(A), Sambalpur/10108/2018-19 dated 26/09/2025 for the A.Y. 2015-16.
2. Shri Chitrasen Parida, Id. A.R. is appeared on behalf of the assessee and Shri Ashim Kumar Chakraborty, Id. CIT-DR is represented on behalf of the revenue.
3. It was submitted by the Id. AR that the Assessing Officer and the Id. CIT(A) have dismissed the appeal of the assessee without providing sufficient opportunity of hearing to the assessee. It was the submission that the assessee has not produced sufficient evidence before the Assessing Officer and before the Id. CIT(A). It was the prayer that the matter may be restored to the file of the Jurisdictional AO to decide the

issue involved in the appeal afresh so that the assessee could be able to produce all the evidences to substantiate its claim.

4. In reply, Id CIT-DR vehemently supported the orders of the Assessing Officer and Id. CIT(A). It was the submission that if the issue is to be restored to the file of Id.AO, then a cost should be imposed.
5. We have considered the rival submissions. As it is noticed from the orders of the authorities below that the assessee could not substantiate its claim by providing relevant documents. Even the assessee was also failed to produce the evidences as required by the Id. CIT(A) and in absence of the same, the Id. CIT(A) has dismissed the appeal of the assessee. This being so, in the interest of justice, we restore the issues in the appeal to the file of Id. Jurisdictional AO for adjudicating afresh after providing the assessee adequate opportunity of being heard. However, looking to the non-cooperation of the assessee during the course of appellate proceedings even after issuance of notices to the assessee by the Id. CIT(A), we impose a cost of **Rs.10,000/-(Rupees Ten Thousand only)** on the assessee, as admitted by the Id. A.R. of the assessee, to be payable to the 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 AO at the first hearing. Should the assessee not pay the above-mentioned costs within the prescribed period of sixty days from the date of this order, the order of the Id. CIT(A) shall stand confirmed.

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

Order dictated and pronounced in the open court on 17/02/2026.

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 17/02/2026

**Ranjan*

Copy to:

1. Assessee - Ramesh Chandra Nayak, Nabakrushna Nagar, Rourkela,
2. Revenue- A.C.I.T., Circle-Rourkela, Rourkela.
3. CIT(A), NFAC, Delhi
4. CIT
5. DR
6. Guard File

By Order

Assistant Registrar, ITAT, Cuttack