

**IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK**

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

ITA No. 68/CTK/2026

(Assessment Year: 2018-19)

Kadambala Harischandra Choudhury, Hatibandha, Street, Berhampur, Ganjam, Brahmapur-760001 (Odisha) <b>PAN No. AGXPK 7229 E</b>	Vs.	I.T.O., Ward-1, Berhampur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri J.M. Pattanaik, Adv.
Department represented by	Shri Vijay Singh, Sr. 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. NFAC/2017-18/10246945 dated 12/02/2025 for the A.Y. 2018-19.
2. Shri J.M. Pattanaik, Id. A.R. is appeared on behalf of the assessee and Shri Vijay Singh, Id. Sr. DR is represented on behalf of the revenue.
3. The appeal of the assessee is delayed by 267 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating therein sufficient reasons for delay in filing the appeal before the Tribunal, which are not found to be false. Id. Sr. DR did not object to condone the delay. Accordingly, we condone the delay of 267 days in filing the appeal before the Tribunal and appeal of the assessee is admitted for hearing.

4. It was submitted by the Id. AR that the Assessing Officer and the Id. CIT(A) have dismissed the appeal of the assessee ex-parte. 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.
5. In reply, Id Sr.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.
6. 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.

7. 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 - Kadambala Harischandra Choudhury, Hatibandha, Street, Berhampur,
2. Revenue- I.T.O., Ward-1, Berhampur.
3. CIT(A), NFAC, Delhi
4. CIT
5. DR
6. Guard File

By Order

Assistant Registrar, ITAT, Cuttack