

IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK

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

ITA No. 746/CTK/2025

(Assessment Year: 2017-18)

Md. Badi Uddin, Near Kadar Motor Garage, Kumbharpada, Sambalpur-768001 (Odisha) PAN No. ABGPU 5595 F	Vs.	I.T.O., Ward-1(1), Sambalpur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Sanjib Dishri, 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. CIT(A), Sambalpur/10106/2019-20 dated 22/08/2024 for the A.Y. 2017-18.
2. At the time of hearing, it is noticed that the Id. Counsel appeared on behalf of the assessee does not appear in the proper and prescribed uniform in the Court, hence, it is considered a breach of etiquette and violation of rules. Therefore, we refuse to hear the Id. Counsel of the assessee and consequently, dismiss the appeal of the assessee.
3. In the result, appeal of the assessee is dismissed.

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 - Md. Badi Uddin, Near Kadar Motor garage, Kumbharpada, Sambalpur-768001 (Odisha)
2. Revenue- I.T.O., Ward-1(1), Sambalpur.
3. CIT(A), NFAC, Delhi
4. CIT
5. DR
6. Guard File

By Order

Assistant Registrar, ITAT, Cuttack