

IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK

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

ITA Nos. 780 to 796/CTK/2025
(Assessment Year: 2014-15 to 2017-18)

Dy. Chief Engineer Con., East Coast Railway, Opp.- Railway Station Jajpur Road, Jajpur-755019 (Odisha) TAN No. BBND0 0894 F	Vs.	I.T.O., Ward TDS, Cuttack.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Amit Kumar Nath, A.R.
Department represented by	Shri Ashim Kumar Chakraborty, CIT-DR & Shri Vijay Singh Kiroriwal, Sr. DR
Date of hearing	18/02/2026
Date of pronouncement	18/02/2026

ORDER

PER: BENCH

1. These are the appeals filed by the assessee against the separate orders of the Id. CIT(A), NFAC, Delhi dated 12/09/2024 and 11/09/2024 for the A.Y. 2014-15 to A.Y. 2017-18 respectively. All the appeals have identical facts and grounds, therefore, all these appeals are heard together and are being decided by this common order. Firstly, we take up the appeal in ITA No. 780/Ctk/2025 for the A.Y.2014-15 as a lead case.
2. Shri Amit Kumar Nath, Id. A.R. appeared on behalf of the assessee and Shri Ashim Kumar Chakraborty, Id. CIT-DR with Shri Vijay Singh, Id. Sr. DR represented on behalf of the revenue.
3. The appeal of the assessee is delayed by 335 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. Ld. DRs did not object to condone the delay. Accordingly, we condone the delay of 335 days in filing the appeal before the Tribunal and appeal of the assessee is admitted for hearing.

4. At the time of hearing before us, it was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeal of the assessee ex-parte without condoning the delay of 2753 days in filing appeal before the Id. CIT(A). It was the submission that the Id. CIT(A) has dismissed the appeal of the assessee without considering the application for condonation of delay. It was the prayer that the matter may be restored to the file of the Id. CIT(A) after condoning the delay to decide the issue involved in the appeal afresh on merit.
5. It was submitted by the Id. CIT-Departmental Representative that this is a case of absolute non-representation before the Id. CIT(A). The appeal of the assessee is also delayed by 2753 days in filing appeal before the Id. CIT(A). the Id. CIT-DR submitted that in the application for condonation of delay before the Id. CIT(A), it was only mentioned that "the appellant was unknown and not aware for appeal of TDS return as a deductor within prescribed time. So delay in appeal, kindly consider and take for necessary process". It was the submission that the appeal of the assessee is liable to be dismissed on the ground of condonation. It was the submission that at this point, it was told to the Id. CIT-DR that in the interest of justice, the issues are required to be restored to the file of Id. CIT(A) for readjudication. It was then submitted by

the Id. CIT-Departmental Representative that if the issues are being restored to the file of the Id. CIT-(A), then exemplary cost must be levied.

6. We have considered the submissions. A perusal of the order of the Id. CIT(A) shows that the Id. CIT(A) has dismissed the appeal of the assessee on the ground of condonation of delay and without considering the merit of the case. When substantial justice is pitted against technicality such as limitation, it is always better to follow the principles of adjudicating in respect of the substantial justice. By not condoning the delay in filing of the appeals, considerable loss could be caused to the assessee but by condoning the delay and adjudicating on merits, the assessee would also know what is the mistakes that he has committed. This being so, we are of the view that the delay in filing of the appeal before the Id. CIT(A) is liable to be condoned and we do so subject to the payment of cost of **Rs. 100/- (Rs. Hundred only)** to be payable to the Income Tax Appellate Tribunal Bar Association, Sector-1, CDA, Cuttack-753014 within 60 days from the date of this order. Liberty is granted to the assessee to recover the said cost from the employee responsible for the failure to comply with the notices and delay in filing of appeal before the Id. CIT(A).
7. In the result, appeal of the assessee is partly allowed for statistical purposes.
8. Now we take up appeals in ITA No. 781 to 796/Ctk/2025 for the A.Y. 2014-15 to 2017-18. In these appeals also, there are delay in filing of appeals before the Tribunal and also the delay in filing of appeals before the Id. CIT(A). Since we have condoned the delay in filing appeal in ITA

No. 780/Ctk/2025 before Tribunal, therefore, keeping in view the principle of consistency on similar set of facts, we condone the delay in filing these appeals before this Tribunal. In these appeals also, the Id. CIT(A) has dismissed the appeals of the assessee without condoning the delay in filing appeals before the Id. CIT(A). Since, we have condoned the delay in filing the appeal in ITA No. 780/CTK/2025 and restored the appeal to the Id. CIT(A), and on similar ground, following the principle of consistency on similar set of facts, the delay in filing these appeals before the Id. CIT(A) are also condoned and all these appeals of the assessee are also restored back to the file of Id. CIT(A) for adjudication on merits subject to cost of Rs.100/-(Rupees hundred only) per appeal payable to ITAT Bar Association, Cuttack within 60 days from the date of this order. Liberty is granted to the assessee to recover the said cost from the employee responsible for the failure to comply with the notices and delay in filing of appeals before the Id. CIT(A).

9. In the result, all these appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 18/02/2026.

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 18/02/2026

**Ranjan*

Copy to:

1. Assessee - Dy. Chief Engineer Con., East Coast Railway, Opp.- Railway Station Jajpur Road, Jajpur-755019 (Odisha).
2. Revenue- I.T.O., Ward TDS, Cuttack.
3. CIT(A), NFAC, Delhi
4. CIT

5. DR
6. Guard File

By Order

Assistant Registrar, ITAT, Cuttack