

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.651, 652 & 653/CTK/2025

(निर्धारण वर्ष / Assessment Years : 2012-2013 & 2013-2014)

National Institute For Community And Child Development, C/o- Suresh Chandra Pattnaik, At-Krishna Vihar, Gahiragadia, PO: Kalapathara, Cuttack-754009	Vs	ITO (Exemption), Bhubaneswar
PAN No. : AAATN 5624 P		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri C.R.Dash, AR
राजस्व की ओर से /Revenue by	:	Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	18/02/2026
घोषणा की तारीख/Date of Pronouncement	:	18/02/2026

आदेश / O R D E R

Per Bench :

These three appeals filed by the assessee against the separate orders of the Ld.CIT(A), National Faceless Appeal Centre (NFAC), all dated 27.02.2025 for the assessment years 2012-2013 & 2013-2014.

2. It was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeals of the assessee ex-parte. It was the prayer that the matter may be restored to the file of the AO to decide the issue involved in all the appeals afresh so that the assessee could be able to produce all the evidence to substantiate its claim.

3. 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.

4. 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 appeals of the assessee. This being so, in the interest of justice, we restored the issues in all the three appeals to the file of Id. 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)** each in the three appeals on 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 abovementioned costs within the prescribed period of sixty days from the date of this order, the order of the Id. CIT(A) for all the years under consideration shall stand confirmed.

5. In the result, all the three 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)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

दिनांक Dated 18/02/2026

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