

IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK

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

ITA Nos. 78 to 82/CTK/2026
(Assessment Year: 2013-14 to 2015-16)

Pravakar Patra, Badarapur, Bahudarada, Bhadrak-756112 (Odisha) TAN No. BDNPP 6220 Q	Vs.	I.T.O., Ward, Bhadrak.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri P.K. Mishra, A.R.
Department represented by	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 14/11/2024, 13/11/2024 and 08/09/2025 for the A.Y. 2013-14, 2014-15 and A.Y. 2015-16 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. 78/Ctk/2026 for the A.Y. 2013-14 as a lead case.
2. Shri P.K. Mishra, Id. A.R. appeared on behalf of the assessee and Shri Vijay Singh Kiroriwal, Id. Sr. DR represented on behalf of the revenue.
3. The appeal of the assessee is delayed by 361 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 361 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 without providing sufficient opportunity of hearing to the assessee. It was a 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.
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. The Assessing Officer has passed assessment order ex parte. It was submitted by the Id. AR that he will provide all the details and evidences before the Assessing Officer, 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 to substantiate its case. The assessee is also directed to cooperate with the Assessing Officer by producing all the details and evidences as are required in support of the claim.

7. In the result, appeal of the assessee is partly allowed for statistical purposes.
8. Now we take up appeals in ITA No. 79 to 82/Ctk/2025 for the A.Y. 2013-14 to 2015-16. In these appeals also, there are also delay in filing of appeals before the Tribunal. Since we have condoned the delay in filing appeal in ITA No. 78/Ctk/2026 before the Tribunal and restored the issues back to the file of Assessing Officer for readjudication on merit, therefore, keeping in view the principle of consistency on similar set of facts, we also condone the delay in filing these appeals before this Tribunal and also restore these appeals back to the file of the Assessing Officer for readjudication the issues. 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 - Pravakar Patra, Badarampur, Bahudarada, Bhadrak-756112
(Odisha)
2. Revenue- I.T.O., Ward-Bhadrak.
3. CIT(A), NFAC, Delhi
4. CIT
5. DR
6. Guard File

By Order

Assistant Registrar, ITAT, Cuttack