

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.747 & 762/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2021-2022 & 2019-2020)

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| Panchayat Samiti Danagadi, AT/PO/PS-Danagadi, Jajpur Road, Dist : Jajpur-755027 | Vs | ITO, Jajpur Ward, Jajpur |
| PAN No. :ABCFP 7008 G | | |
| (अपीलार्थी /Appellant) | .. | (प्रत्यर्थी / Respondent) |
| निर्धारिती की ओर से /Assessee by | : | Shri P.K.Mishra & Himanshu Jena, ARs |
| 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 two appeals are filed by the assessee against the separate orders of the Ld.Addl./JCIT(A), Panaji, dated 22.11.2024 and 13.10.2025 for the assessment years 2021-2022 & 2019-2020, respectively.

2. Out of the above two appeals, ITA No.747/CTK/2025 is delayed by 322 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. Sr. DR did not object to condone the delay. Accordingly, we condone the delay of 322 days in filing the appeal before the Tribunal and appeal of the assessee is admitted for hearing along with ITA No.762/CTK/2025.

3. 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 jurisdictional AO to decide the issue involved in the appeal afresh so that the assessee could be able to produce all the evidence to substantiate its claim.

4. 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.

5. 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 for both the years under consideration. 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 restored the issues in both the appeals 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.5000/- (Rupees Five Thousand only)** each 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, both the orders of the Id. CIT(A) shall stand confirmed.

6. In the result, both 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