

IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK

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

ITA No. 31/CTK/2026

(Assessment Year: 2020-21)

Ritanjali Swain, At-Baligorada, Basusuanla, Kamakhya Nagar, Dhenkanal-759039 Dhenkanal. PAN No. DCEPS 2532 G	Vs.	I.T.O., Ward-1 Bolangir.
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. This is an appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. NFAC/2019-20/10528597 dated 10/12/2025 for the A.Y. 2020-21.
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. 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.

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. 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. 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.
6. In the result, appeal of the assessee is 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 - Ritanjali Swain, At-Baligorada, Basusuanla, Kamakhya Nagar, Dhenkanal-759039,Dhenkanal.
2. Revenue- I.T.O., Ward-1, Bolangir.
3. CIT(A), NFAC, Delhi
4. CIT
5. DR
6. Guard File

By Order

Assistant Registrar, ITAT, Cuttack