

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री मधुसूदन सावडिआ, लेखा सदस्य के समक्ष

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

आयकर अपील सं/ITA No.748/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2017-2018)

Mohan Rao Tanagani, At:-7th Lane, Gandhi Nagar, Berhampur City, Berhampur Sadar, Dist:- Ganjam, 760002	Vs	ITO, Ward-1, Berhampur
PAN No. : ACHPT 5836 C		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri P.K.Mishra/Narahari Swain and Himansu Jena, Advs
राजस्व की ओर से /Revenue by	:	Shri Ashim Kr. Chakraborty, CIT DR
सुनवाई की तारीख / Date of Hearing	:	18/02/2026
घोषणा की तारीख/ Date of Pronouncement	:	18/02/2026

आदेश / ORDER

Per Bench :

This is an appeal filed by the assessee against the order passed by the Id.CIT(A), National Faceless Appeal Centre (NFAC), Delhi dated 26/08/2025 in Appeal No.NFAC/2016-17/10503487 for the assessment year 2017-18.

2. Shri P.K.Mishra/Narahari Swain and Himansu Jena, Id ARs appeared for the assessee and Shri Ashim Kumar Chakraborty, Id CIT DR appeared for the revenue.

3. This appeal is time barred by 48 days. The assessee has filed condonation petition supported with an affidavit stating that the appeal was delayed by 48 days due to serious suffering from cardiology problem, which was not found to be false. Hence, we condone the delay of 48 days and admit the appeal for adjudication.

4. It was submitted by Id AR that the assessee alongwith nine others had purchased a property at a total cost of Rs.11,06,900/-. It was the submission that Form 26AS showed this transaction to be 72 times. It was the submission that the Faceless Assessing Officer took the stand that there were 72 transactions and the total consideration was of Rs.7,96,96,800/-. It was the submission that admittedly, the assessee has not cooperated in the assessment proceedings before the AO or before the Id CIT(A). It was the prayer that the assessee has also obtained a certificate from the concerned Sub-Registrar which showed that the transaction is one and the transaction of Rs.11,06,900/-. It was the prayer that the issues may be restored to the file of the Jurisdictional Assessing Officer for verification.

5. In reply, Id CIT DR submitted that this is a classic case of non-cooperation. If the assessee would have cooperated and responded to the notices issued and show cause notice issued, such addition might not have been made. It was also submitted that the Assessing Officer has also made addition on account of cash deposits also. It was the submission that an

exemplary cost may be levied on the assessee for wasting the time of the department and Court for such irresponsible action.

6. We have considered the rival submissions. A perusal of the order of the Id AO and Id CIT(A) clearly shows that both the orders are exparte orders. It is also noticed from Form 26AS submitted that the same transactions have been shown multiple times. This being so, as the cost of the purchase of immovable property of a particular transaction has been shown multiple times, same would require verification by the Jurisdictional Assessing Officer and in these circumstances, all the issues in this appeal are restored to the file of the Jurisdictional Assessing Officer for denovo assessment after due verification and after granting the assessee adequate opportunity of hearing. This is subject to cost of Rs.10,000/-(Rupees ten thousand only) 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 JAO at the first hearing. Should the assessee not pay the above-mentioned costs within the prescribed period of sixty days from the date of this order, the order of the Id. CIT(A) shall stand confirmed.

7. 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/-
(मधुसूदन सावडिआ)
(MADHUSUDAN SAWDIA)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-
(जार्ज माथन)
(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 18/02/2026

Shri P.K.Mishra, sr PS.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- Mohan Rao
At:-7th Lane, Gandhi Nagar, Berhampur City,
Berhampur Sadar, Dist:- Ganjam, 760002
2. प्रत्यर्थी / The Respondent- ITO, Ward-1,
Berhampur
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