

IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK

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

ITA No. 641 & 642/CTK/2025

(Assessment Years: 2017-18 & 2018-19)

Debabrata Mohanty, Mission Road, Opp. Stewart School, Cuttack-753001, Odisha. PAN No. AHDPM 1467 H	Vs.	I.T.O., Ward-2(3), Cuttack.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri P.K. Jesthi, A.R.
Department represented by	Shri Ashim Kumar Chakraborty, CIT-DR and Shri Vijay Singh, Sr. DR
Date of hearing	19/02/2026
Date of pronouncement	19/02/2026

ORDER

PER: BENCH

1. These are the appeals filed by the assessee against the separate orders of the Id. CIT(A), NFAC, Delhi in Appeal No. NFAC/2016-17/10139822 dated 15/10/2025 for the A.Y. 2017-18 and in Appeal No. NFAC/2017-18/10234323 dated 15/10/2025 for the A.Y. 2018-19 respectively.
2. Shri P.K. Jesthi, Id. A.R. appeared on behalf of the assessee and Shri Ashim Kumar Chakraborty, CIT-DR with Shri Vijay Singh, 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 both 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 appeals afresh so that the

assessee could be able to produce all the evidences to substantiate its claim.

4. In reply, Id. Departmental Representatives vehemently supported the orders of the Assessing Officer and Id. CIT(A). It was the submission that if the issues are to be restored to the file of Id.AO, then cost should be imposed in both the appeals.
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. This being so, in the interest of justice, we restore 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.10,000/-(Rupees Ten Thousand only)** each in both the appeals, on the assessee, as admitted by the Id. A.R. of 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 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.

6. In the result, both the appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 19/02/2026.

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 19/02/2026
**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT(A)
4. CIT
5. DR
6. Guard File

By Order

Assistant Registrar, ITAT, Cuttack