

**IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK**

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

ITA No. 670/CTK/2025  
(Assessment Year: 2013-14)

Rani Epari, W/o- E. Arunachalam, Prop.- Raj Traders, Sri Sai Complex, Gandhi Nagar, Berhampur, Distt. Ganjam, Ganjam-760001 (Odisha) <b>PAN No. AAGPE 7887 F</b>	Vs.	I.T.O., Ward-1, Berhampur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Prashant Kumar Mishra, A.R.
Department represented by	Shri Vijay Singh, Sr. DR
Date of hearing	19/02/2026
Date of pronouncement	19/02/2026

**ORDER**

**PER: BENCH**

1. This is the appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. NFAC/2012-13/10117602 dated 29/09/2025 for the A.Y. 2013-14.
2. Shri Prashant Kumar Mishra, Id. A.R. appeared on behalf of the assessee and 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 the appeal 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 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 issues are to be restored to the file of Id.AO, then cost should be imposed in the appeal.
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 the appeal 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 assessment proceedings even after issuance of notices to the assessee by the Id. A.O. we impose a cost of **Rs.20,000/-(Rupees Twenty Thousand only)** 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, this appeal of the assessee is 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