

IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK

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

ITA No. 649 & 650/CTK/2025

(Assessment Years: 2020-21 & 2016-17)

Mayurbhanj Central Cooperative Bank Limited, Kachery Road, Baripada Town, Baripada H.O., Mayurbhanj, Odisha, India-757001. PAN No. AAAAM 7185 K	Vs.	I.T.O., Ward-1, Baripada.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri K.C. Jena, 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/2019-20/10191047 dated 13/02/2024 for the A.Y. 2020-21 and in Appeal No. NFAC/2015-16/10167056 dated 08/01/2024 for the A.Y. 2016-17 respectively.
2. Shri K.C. Jena, 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. The appeal in ITA No. 650/Ctk/2025 of the assessee is delayed by 235 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. DRs did not object to condone the delay. Accordingly, we condone the delay of 235 days in filing the appeal before the Tribunal and appeal of the assessee is admitted for hearing.

4. It was submitted by the Id. AR that the assessee has not provided all the details before the Assessing Officer. It was the submission that the voluminous details had been given, admittedly, there is failure on the part of the assessee to provide all the details before the Assessing Officer. 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.
5. 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.
6. 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 Assessing Officer and in absence of the same, the Assessing Officer passed the assessment order. 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 assessment proceedings even after issuance of notices to the assessee by the Assessing Officer, we impose a cost of **Rs.25,000/- (Rupees twenty five 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.

7. 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