

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.758/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2013-14)

Bhabani Shankar Bedi, At-Unit-5, Krushan Prasad Nagar, PO: Devidwar, Jajpur Town, Jajpur.	Vs	ITO, Jajpur Ward, Jajpur
PAN No. : CFFPB 6305 F		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से / Assessee by	:	Shri P.K.Mishra/Narahari Swain, Advs
राजस्व की ओर से / Revenue by	:	Shri Vijaya Singh, Sr 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 23/10/2025 in Appeal No.NFAC/12-13/10167882 for the assessment year 2013-14.

2. Shri P.K.Mishra and Shri Narahari Swain, Id ARs appeared for the assessee and Shri Vijaya Singh, Id Sr. DR appeared for the revenue.

3. It was submitted by Id ARs that the Id CIT(A) has dismissed the appeal of the assessee as default without considering the reasons stated in the condonation petition. It was the submission that even the assessment order has been passed u/s.147 r.w.s 144 r.w.s 144B of the Act as the assessee failed to furnish necessary

details despite various notices issued. Ld AR prayed that the delay before the Id CIT(A) may be condoned. It was the submission that matter needs thorough verification at the end of the Assessing Officer. He undertakes in the Bar that if the issues are restored back to the file of the Jurisdictional Assessing Officer, the assessee will cooperate in the set aside proceedings.

4. In reply, Id Sr DR supported the orders of the lower authorities.

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, therefore, Id AO has passed the order u/s.147 r.w.s 144 of the Act. The Id. CIT(A) has dismissed the appeal of the assessee on the ground of limitation. Considering the reason of delay stated by the assessee before the Id CIT(A) and in the interest of justice, we condone the delay before the Id CIT(A). Ld AR undertakes in the Bar that if the issues are restored to the file of the AO, the assessee will cooperate in set aside proceedings by providing all the documents and evidences in support of the claim. 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.

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/-
(मधुसूदन सावडिआ)
(MADHUSUDAN SAWDIA)

Sd/-
(जार्ज माथन)
(GEORGE MATHAN)

लेखा सदस्य/ **ACCOUNTANT MEMBER** 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- **Bhabani Shankar Bedi, At-Unit-5, Krushan Prasad Nagar, PO: Devidwar, Jajpur Town, Jajpur.**
2. प्रत्यर्थी / The Respondent- ITO, Jajpur Ward, Jajpur
3. आयकर आयुक्त(अपील) / The CIT(A),NFAC, Delhi
4. आयकर आयुक्त / CIT, Cuttack
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