

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

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

ITA No. 669/CTK/2025

(Assessment Year: 2017-18)

Ravikant Sablaka, Near Haldi Mill, Badabazar, Khetrajpur, Badabazar, Sambalpur-768003 (Odisha) <b>PAN No. BMBPS 3996 R</b>	Vs.	I.T.O., Ward-2(1), Sambalpur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Bijay Banerjee, A.R.
Department represented by	Shri Ashim Kumar Chakraborty, CIT-DR
Date of hearing	19/02/2026
Date of pronouncement	19/02/2026

**ORDER**

**PER: BENCH**

1. This is an appeal filed by the assessee against the order of the Id. PCIT, Sambalpur under Section 263 of the Income Tax Act, 1961 (in short, the Act) in Revision No. PCIT, Sambalpur/revision-263/100000737506/2024 dated 02/12/2024 for the A.Y. 2017-18.
2. Shri Bijay Banerjee, Id. A.R. appeared on behalf of the assessee and Shri Ashim Kumar Chakraborty, Id. CIT-DR represented on behalf of the revenue.
3. It was submitted by the Id. AR that this is a case of an ex parte order. It was the prayer that the matter may be restored to the file of the Id. PCIT for readjudication.
4. In reply, Id CIT-DR vehemently supported the order of the Id. PCIT. It was the submission that if the issue is to be restored to the file of Id. PCIT, then a cost should be imposed.

5. We have considered the rival submissions. We have perused the order of the Id. PCIT in para 10, it is noticed that three opportunities had been granted to the assessee, the assessee has not submitted his reply. However, in the interest of justice, we restore the issues in the appeal to the file of Id. PCIT for readjudication 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. PCIT, we impose a cost of **Rs.25,000/- (Rupees Twenty Five 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 Id. PCIT 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. PCIT shall stand confirmed.
6. In the result, 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