

IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK

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

ITA No. 639 & 640/CTK/2025

(Assessment Year: 2018-19 & 2020-21)

M/s Swayamshree Mahila Samabaya Samiti Limited, New LIC Colony, At/Post-Arunodaya Market, Distt.-Cuttack, Cuttack, Odisha-753012 PAN No. AAMAS 3214 R	Vs.	I.T.O., Ward-1(1), Cuttack.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Bimal Kumar Praharaj, 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. These are the appeals filed by the assessee against the separate orders of the Id. CIT(A), NFAC, Delhi in Appeal No. NFAC/2017-18/10323847 dated 15/10/2025 and in Appeal No. NFAC/2019-20/10226746 dated 31/10/2025 for the A.Y. 2018-19 and 2020-21 respectively.
2. At the time of hearing, it is noticed that the Id. Counsel appeared on behalf of the assessee does not appear in the proper and prescribed uniform in the Court, hence, it is considered a breach of etiquette and violation of rules. The Id. Counsel was not in uniform, not wearing the coat and not in band, therefore, we refuse to hear the Id. Counsel of the assessee and consequently, dismiss the appeals of the assessee on account of failure of the Id. Counsel of the assessee.

3. In the result, both the appeals of the assessee are dismissed.

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