

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 appellate proceedings even after issuance of notices to the assessee by the Id. CIT(A), we impose a cost of **Rs.5,000/-(Rupees 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 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, 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)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

दिनांक Dated 18/02/2026

Shri P.K.Mishra, Sr. PS

sd/-

(जार्ज माथन)
(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

?आदेश की प्रतिलिपि अग्रहित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- Jitendra Bisoyi, C/O. Malaya Bisoyi, Dabugaon, Dhoba Street, Nabarangpur-764072
2. प्रत्यर्थी / The Respondent- ITO, Jeypore Ward, Jeypore
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
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

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