

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.769/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2011-12)

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| Navin Chandra Rawal, At:- Giridhari Sahoo Colony, P.O:- Naya Bazar, P.S:- Chauliaganj, Dist:- Cuttack, 753004 | Vs | ITO, Ward-1(1), Cuttack |
| PAN No. : AFQPR 3821 M | | |
| (अपीलार्थी / Appellant) | .. | (प्रत्यर्थी / Respondent) |
| निर्धारिती की ओर से / Assessee by | : | Shri P.K.Mishra and Shri Himansu Jena, 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.Addl/JCIT(A)-2, Chandigarh dated 26/11/2024 in Appeal No.CIT(A),Cuttack/10202/2018-19 for the assessment year 2011-12.

2. Shri P.K.Mishra and Himansu Jena, Id ARs appeared for the assessee and Shri Vijaya Singh, Id CIT DR appeared for the revenue.

3. This appeal is time barred by 328 days. The assessee has filed condonation petition supported with an affidavit stating the reasons regarding late filing of appeal. This contention of the assessee has not

found to be false. Hence, we condone the delay of 328 days and admit the appeal for adjudication.

4. It was submitted by the Id. AR that the Assessing Officer and the Id. CIT(A) have dismissed the appeal of the assessee ex-parte. It was the prayer that the matter may be restored to the file of the Jurisdictional AO to decide the issue involved in the appeal afresh so that the assessee could be able to produce all the evidences to substantiate its claim.

5. In reply, Id Sr.DR vehemently supported the orders of the Assessing Officer and Id. CIT(A). It was the submission that if the issue is to be restored to the file of Id.AO, then a cost should be imposed.

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 Id. CIT(A) and in absence of the same, the Id. CIT(A) has dismissed the appeal of the assessee. 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. 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.

7. 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**

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

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. **The appellant; Navin Chandra Rawal,
At:- Giridhari Sahoo Colony, P.O:- Naya Bazar,
P.S:- Chauliaganj, Dist:- Cuttack, 753004**
2. प्रत्यर्थी / The Respondent- ITO, Ward-1(1), Cuttack
3. आयकर आयुक्त(अपील) / The DDL/J CIT(A), Chandigarh
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