

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

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

ITA No. 04/CTK/2026  
(Assessment Year: 2014-15)

Chakradhar Jena, S/O- Late Banchhanidhi Jena Nalagara, Nalagara, Barpada, Bhadrak-756113 (Odisha) <b>PAN No. ALLPJ 1223 E</b>	Vs.	I.T.O., Ward- Bhadrak, Bhadrak.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Diganta Das, A.R.
Department represented by	Shri Vijay Singh, Sr. DR
Date of hearing	20/02/2026
Date of pronouncement	20/02/2026

**ORDER**

**PER: BENCH**

1. This is the appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. NFAC/2013-14/10239536 dated 19/11/2025 for the A.Y. 2014-15.
2. Shri Diganta Das, Id. A.R. appeared on behalf of the assessee and Shri Vijay Singh, Id. Sr. DR represented on behalf of the revenue.
3. It was submitted by the Id. AR that the Assessing Officer has passed the assessment order ex-parte. It was the submission that the assessee has not produced all relevant records before the Assessing Officer to substantiate his case. 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.

4. In reply, Id. Sr. DR vehemently supported the orders of the Assessing Officer and Id. CIT(A). It was the submission that if the issues are to be restored to the file of Id.AO, then cost should be imposed in the appeal.
5. We have considered the rival submissions. It is noticed from the orders of the authorities below that the assessee could not substantiate its claim by providing relevant documents before the Assessing Officer. The Id. AR has prayed that one more opportunity may be provided to substantiate his case before the Assessing Officer. 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. The assessee is directed to cooperate with the Assessing Officer and also directed to provide all the relevant documents and evidences as required by the Assessing Officer. In the result, this appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 20/02/2026.

Sd/-  
(MADHUSUDAN SAWDIA)  
ACCOUNTANT MEMBER

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Ranchi, Dated: 20/02/2026  
*\*Ranjan*

Copy to:  
1. Assessee

2. Revenue
3. CIT(A)
4. CIT
5. DR
6. Guard File

By Order

Assistant Registrar, ITAT, Cuttack