

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

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

ITA No. 765/CTK/2025  
(Assessment Year: 2011-12)

State Bank of India, Baloni Branch, Keonjhar, Kendujhar-758037 (Odisha) <b>PAN No. AAACS 8577 K</b>	Vs.	J.C.I.T. (TDS), Bhubaneshwar.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri S.K. Agarwalla, A.R.
Department represented by	Shri Sanjib Banerjee, Sr.DR
Date of hearing	23/02/2026
Date of pronouncement	23/02/2026

**ORDER**

**PER: BENCH**

1. This is an appeal filed by the assessee against the order of the Id. CIT(A), Bhubaneshwar-2 in Appeal No. CIT(A), Cuttack/10162/2013-14 dated 17/01/2025 for the A.Y. 2011-12.
2. Shri S.K. Agarwalla, Id. A.R. appeared on behalf of the assessee and Shri Sanjib Banerjee, Sr.DR represented on behalf of the revenue.
3. The appeal of the assessee is delayed by 266 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating therein sufficient reasons for delay in filing the appeal before the Tribunal, which are not found to be false. Id. Sr. DR did not object to condone the delay. Accordingly, we condone the delay of 266 days in filing the appeal before the Tribunal and appeal of the assessee is admitted for hearing.

4. At the time of hearing before us, it was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeal of the assessee ex-parte without condoning the delay of 20 days in filing appeal before the Id. CIT(A). It was the submission that the Id. CIT(A) has dismissed the appeal of the assessee without considering the merit of the case. It was the prayer that the matter may be restored to the file of the Id. CIT(A) after condoning the delay to decide the issue involved in the appeal afresh on merit.
5. In reply, Id Sr.DR vehemently supported the orders of the Assessing Officer and Id. CIT(A). However, it was submitted by the Id. Sr.DR that if the issues are being restored to the file of the Id. CIT-(A), then exemplary cost must be levied.
6. We have considered the rival submissions. A perusal of the order of the Id. CIT(A) shows that the Id. CIT(A) has dismissed the appeal of the assessee on the ground of condonation of delay and without considering the merit of the case. The delay is not an inordinate in filing appeal before the Id. CIT(A). When substantial justice is pitted against technicality such as limitation, it is always better to follow the principles of adjudicating in respect of the substantial justice. By not condoning the delay in filing of the appeal, considerable loss could be caused to the assessee but by condoning the delay and adjudicating on merits, the assessee would also know what is the mistakes that it has committed. This being so, we are of the view that the delay in filing of the appeal before the Id. CIT(A) is liable to be condoned and we do so. It is noticed from the order of the Id. CIT(A) that the

assessee could not substantiate its claim by providing relevant documents. This being so, in the interest of justice, we restore the issues in the appeal to the file of Id. CIT(A) for adjudicating on merits after providing the assessee adequate opportunity of being heard.

7. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 23/02/2026.

Sd/-  
(MADHUSUDAN SAWDIA)  
ACCOUNTANT MEMBER

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Ranchi, Dated: 23/02/2026

*\*Ranjan*

Copy to:

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

By Order

Assistant Registrar, ITAT, Cuttack