

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.83/CTK/2026

(निर्धारण वर्ष / Assessment Year : 2018-2019)

Jagatprava Das, Plot No.253/579, Paik Nagar, Baramunda, Bhubaneswar-751003	Vs	ITO Ward-2(1), Bhubaneswar
PAN No. :AYXPD 4702 F		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Bibekananda Mohanty, AR
राजस्व की ओर से /Revenue by	:	Shri Sanjib Banerjee, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	24/02/2026
घोषणा की तारीख/Date of Pronouncement	:	24/02/2026

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order of the Ld.CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 10.12.2025 for the assessment year 2018-2019.

2. It was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeal of the assessee on account of delay. It was the prayer that the delay before the Id. CIT(A) may kindly be condoned and the matter may be restored to the file of the AO to decide the issue involved in the appeal afresh so that the assessee could be able to produce all the evidence to substantiate its claim.

3. In reply, Id Sr.DR vehemently supported the orders of the Assessing Officer and Id. CIT(A).

4. 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. The Id. CIT(A) has dismissed the appeal of the assessee on account of delay. However, Id. AR before us requested to condone the delay of 516 days in filing the appeal before the Id. CIT(A) and the assessee may kindly be provided one more opportunity of being heard before the Id. AO. This being so, in the interest of justice, we condone the delay of 516 days in filing the appeal before the Id. CIT(A) and restore the issues in the appeal to the file of Id. AO for adjudicating afresh after providing the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 24/02/2026.

**Sd/-
(MADHUSUDAN SAWDIA)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-
(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 24/02/2026

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant -
2. प्रत्यर्थी / The Respondent-
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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack