

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 Nos.607 & 608/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2018-2019 & 2019-2020)

Chilika Development Authority, Plot No.493(P), Palaspalli, Bhubaneswar-751020	Vs	ACIT, TDS Circle, Bhubaneswar
PAN No. : AAATC 3417 H		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से / Assessee by	:	Shri C.R.Dash & Samir Kumar Parija, ARs
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 :

These two appeals are filed by the assessee against the separate orders of the Ld.CIT(A), National Faceless Appeal Centre (NFAC), Delhi, both dated 26.08.2025 for the assessment years 2018-2019 & 2019-2020, respectively.

2. It was submitted by the Id. AR that the Id. CIT(A) has dismissed both the appeals of the assessee ex-parte. It was the prayer that the matter may be restored to the file of the AO to decide the issue involved in both the appeals afresh so that the assessee could be able to produce all the evidence to substantiate his 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. 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 both the appeals of the assessee. This being so, in the interest of justice, we restore the issues in both the appeals to the file of Id. AO for adjudicating afresh after providing the assessee adequate opportunity of being heard.

5. In the result, both appeals of the assessee are 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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack