

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.756/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2015-2016)

Geeta Baid, Flat 105, Shreemukh Kontham Towers, Brahmanwadi, Begumpet, Hyderabad(Telengana)-500016	Vs	ITO, Jeypore
PAN No. : AYMPB 1362 J		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri R.B.Doshi, 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 / ORDER

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 27.12.2024 for the assessment year 2015-2016.

2. The appeal of the assessee is delayed by 295 days. In this regard, the assessee has filed an application for condonation of delay supported with medical documents stating therein sufficient reasons for delay in filing the appeal before the Tribunal, which are not found to be false. Ld. Sr. DR did not object to condone the delay. Accordingly, we condone the delay of 295 days in filing the appeal before the Tribunal and appeal of the assessee is admitted for hearing.

3. It was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeal 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 the appeal afresh so that the assessee could be able to produce all the evidence to substantiate its claim.

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

5. 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. AO for adjudicating afresh after providing the assessee adequate opportunity of being heard.

6. 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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
आयकर अपीलीय अधिकरण,
कटक/ITAT, Cuttack