

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.761/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2019-2020)

Sri Bidyadhar Das, Kantabania, Shyamsundarpur, Balasore-765040	Vs	ITO Ward-1, Balasore
PAN No. : AIXPD 2899 P		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Somanath Sahoo, Advocate
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 28.10.2025 for the assessment year 2019-2020.

2. It was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeal of the assessee ex-parte. It was the submission that the assessee is a retired person from Indian Army, who retired on 31.05.2018 during the financial year 2018-2019 relevant to the assessment year 2019-2020. It was the submission that the retirement benefits received by the assessee are exempt from the tax u/s.10(10) of the Act but due to non-compliance of the notice issued by the Id. AO, the assessment has been completed ex-parte u/s.147 r.w.s.144 read with section 144B of the Act. 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 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 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.

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