

IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK

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

ITA Nos. 20, 29 & 30/CTK/2026

(Assessment Years: 2015-16, 2016-17 & 2017-18)

Prasanta Kumar Panda, S/o- Gadadhar Panda, Khajuripada, Khajuripada, Khandhamal-762012 (Odisha) PAN No. AOKPP 4235 Q	Vs.	I.T.O., Ward-Phulbani, Phulbani.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Manoranjan Behera, A.R.
Department represented by	Shri Sanjib Banerjee, Sr. DR
Date of hearing	25/02/2026
Date of pronouncement	25/02/2026

ORDER

PER: BENCH

1. These are the appeals filed by the assessee against the separate orders of the Id. CIT(A), NFAC, Delhi all dated 04/06/2024 for the A.Y. 2015-16, A.T. 2016-17 and A.Y. 2017-18 respectively. All the appeals have identical facts and grounds, therefore, all these appeals are heard together and are being decided by this common order. Firstly, we take up the appeal in ITA No. 20/Ctk/2026 for the A.Y. 2015-16 as a lead case.
2. Shri Manoranjan Behera, Id. A.R. appeared on behalf of the assessee and Shri Sanjib Banerjee, Id. Sr. DR represented on behalf of the revenue.
3. The appeal of the assessee is delayed by 1 year 5 months and 3 days. In this regard, the assessee has filed an application for condonation of delay 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 in filing the appeal before the Tribunal and appeal of the assessee is admitted for hearing.

4. It was submitted by the Id. AR that the Assessing Officer and the Id. CIT(A) have dismissed the appeal of the assessee without providing sufficient opportunity of hearing to the assessee. It was a submission that the assessee has not produced sufficient evidence before the Assessing Officer and before the Id. CIT(A). It was the prayer that the matter may be restored to the file of the Jurisdictional AO to decide the issue involved in the appeal afresh so that the assessee could be able to produce all the evidences to substantiate its claim.
5. In reply, Id Sr.DR vehemently supported the orders of the Assessing Officer and Id. CIT(A). It was the submission that if the issue is to be restored to the file of Id.AO, then a cost should be imposed.
6. We have considered the rival submissions. 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. It was submitted by the Id. AR that he will provide all the details and evidences before the Assessing Officer, this being so, in the interest of justice, we restore the issues in the appeal to the file of Jurisdictional AO for adjudicating afresh after providing the assessee adequate opportunity of being heard to substantiate his case. The

assessee is also directed to cooperate with the Assessing Officer by producing all the details and evidences as are required in support of the claim. However, looking to the non-cooperation of the assessee during the course of assessment proceedings as well as the appellate proceedings before the Assessing Officer and the Id. CIT(A) even after issuance of notices to the assessee, we impose a cost of **Rs.15,000/- (Rupees Fifteen Thousand only)**, on the assessee, as admitted by the Id. A.R. of the assessee, to be payable to the Income Tax Appellate Tribunal Bar Association, Sector-1, CDA, Cuttack-753014, within sixty days from the date of this order and receipt of the same would be produced before the Assessing Officer at the first hearing. Should the assessee not pay the above-mentioned costs within the prescribed period of sixty days from the date of this order, the order of the Id. CIT(A) shall stand confirmed.

7. In the result, appeal of the assessee is partly allowed for statistical purposes.
8. Now we take up appeals in ITA No. 29 & 30/Ctk/2026 for the A.Y. 2016-17 and 2017-18. In these appeals also, there are delay in filing of appeals before the Tribunal. Since we have condoned the delay in filing appeal in ITA No. 20/Ctk/2026 for the A.Y. 2015-16 before the Tribunal and restored the issues back to the file of Jurisdictional Assessing Officer for readjudication on merit subject to payment of cost of Rs. 15,000/-, therefore, keeping in view the principle of consistency on similar set of facts, we also condone the delay in filing these appeals before this Tribunal

and also restore these appeals back to the file of the Assessing Officer for readjudication the issues on merits subject to the payment of cost of **Rs.15,000/-(Rupees Fifteen Thousand only)** each in both the appeals, on the assessee, as admitted by the Id. A.R. of the assessee, to be payable to the Income Tax Appellate Tribunal Bar Association, Sector-1, CDA, Cuttack-753014, within sixty days from the date of this order and receipt of the same would be produced before the Assessing Officer at the first hearing. Should the assessee not pay the above-mentioned costs within the prescribed period of sixty days from the date of this order, the order of the Id. CIT(A) shall stand confirmed.

9. In the result, all these appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 25/02/2026.

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 25/02/2026

**Ranjan*

Copy to:

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

By Order

Assistant Registrar, ITAT, Cuttack