

IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK

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

ITA Nos. 06 to 09/CTK/2026

(Assessment Years: 2016-17 & 2017-18)

Late Gangadhar Jena, Through Accountable Person Pramod Kumar Jena, At Gourav Vihar, Madhuban, Paradeep, Jagatsinghpur-754142 (Odisha) PAN No. ABOPJ 8514 D	Vs.	DCIT/ACIT, Central Circle-2, Bhubaneswar.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Dulal Satyanarayan Jesthi, 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), Bhubaneswar-2 all dated 29/11/2025 for the A.Y. 2016-17 and 2017-18 respectively.
2. Shri Dulal Satyanarayan Jesthi, Id. A.R. appeared on behalf of the assessee and Shri Sanjib Banerjee, Id. Sr. DR represented on behalf of the revenue.
3. It was submitted by the Id. AR that the Id. CIT(A) have dismissed all these appeals 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 Id. CIT(A). It was the prayer that the matter may be restored to the file of the Id. CIT(A) to decide the

issue involved in the appeal afresh so that the assessee could be able to produce all the evidences to substantiate his claim.

4. In reply, Id Sr.DR vehemently supported the orders of the Assessing Officer and Id. CIT(A). It was the submission that if the issues are to be restored to the file of Id.CIT(A), then a cost should be imposed.
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 all these four appeals to the file of Id. CIT(A) for adjudicating afresh after providing the assessee adequate opportunity of being heard. However, looking to the non-cooperation of the assessee during the course of appellate proceedings even after issuance of notices to the assessee by the Id. CIT(A), we impose a cost of **Rs.5,000/-(Rupees Five Thousand only)** each in all these 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 Id. CIT(A) 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.

6. 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