

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.123 to 126 /CTK/2026
(निर्धारण वर्ष / Assessment Years : 2016-17, 2018-19, 2020-21 &
2022-23)

Odisha State Handloom Weavers Co-operative Society Ltd., Bayan Bhawan PT J.N. Marg, Bhubaneswar	Vs	DCIT, Circle-1(1), Bhubaneswar
PAN No. : AAAAO 0474 F		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri Nihar Ranjan Biswal, CA
राजस्व की ओर से /Revenue by	:	Shri Ashim Kr Chakraborty, Id CIT DR
सुनवाई की तारीख / Date of Hearing	:	25/02/2026
घोषणा की तारीख/ Date of Pronouncement	:	25/02/2026

आदेश / ORDER

Per Bench :

These are appeals filed by the assessee against the separate orders dated 27.9.2023, 13.6.2025, 23.12.2024 and 23.12.2024 passed by CIT(A), NFAC, Delhi in Appeal Nos. CIT(A),Bhubaneswar-2/10313/2018-19, NFAC/2017-18/10078726, NFAC/2019-20/10200142 and NFAC/2021-22/10378852 for the assessment years 2016-17, 2018-19, 2020-21 and 2022-23, respectively.

2. Shri Nihar Ranjan Biswal, Id AR appeared for the assessee and Shri Ashim Kr Chakraborty, Id CIT DR appeared for the revenue.

3. At the outset, it is found that the appeals of the assessee are barred by 800 days, 159 days, 340 days and 340 days for the assessment years 2016-17, 2018-19, 2020-21 and 2022-23, respectively. In this regard, the assessee has filed condonation petitions with affidavits stating that since the orders passed

by the Id CIT(A) were not received by the assessee, the appeals could not be filed within due date. The above contentions of the assessee are not found to be false. Ld. CIT DR also did not raise any serious objection to condone the delay. Accordingly, the delay in filing the appeals by the assessee is condoned and the appeals of the assessee are admitted for hearing.

4. It was submitted by Id AR that in all the assessment years, the Id CIT(A) has dismissed the appeals without providing an adequate opportunity to the assessee to represent the matter. It was the submission that the matter may be restored to the file of the Id CIT(A) to adjudicate the issue afresh after allowing reasonable opportunity to the assessee and the assessee will furnish the complete details. Ld AR also placed a copy of the order of the Co-ordinate Bench of this Tribunal in assessee's own case for the assessment year 2017-18 in ITA No.204/CTK/2022 dated 28.11.2023, wherein, on similar facts, the order of the Id CIT(A) has been restored to his file for readjudication after granting the assessee adequate opportunities of being heard.

5. In reply, Id CIT DR vehemently supported the orders of the Id CIT(A). It was the submission that the assessee is trading & marketing of handloom items and was not entitled to deduction u/s. 80P(2) of the Act, insofar as it has not employed any labour.

6. We have considered the rival submissions and perused the order of the Co-ordinate Bench of this Tribunal in assessee's own case for the assessment year 2017-18(supra), wherein, the Tribunal has observed as under:

"4. We have considered the rival submissions. A perusal of the order of the Id CIT(A) clearly shows that only part of the details as called for by the Id CIT(A) has been submitted by the assessee. Thus, justice should not only be done, it should also be seen to be done. This being so, as admittedly, the assessee has not provided

all the details as called for by the Id CIT(A), in the interest of natural justice, issues in this appeal are restored to the file of the Id CIT(A) for readjudication after granting the assessee adequate opportunities of being heard.”

7. Admittedly, in all these years also, the assessee has not furnished the complete details before the Id CIT(A). Accordingly, the Id CIT(A) has dismissed the appeals of the assessee. Therefore, similar in line with the direction given for the assessment year 2017-18(supra), we restore all the appeals to the file of the Id CIT(A) for readjudication after granting the assessee adequate opportunity of hearing. The assessee is also directed to furnish all the details in support of the claim before the Id CIT(A).

8. In the result, appeals of the assessee are 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

दिनांक Dated 25/02/2026

Amit Ranjan, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent- ITO,
3. आयकर आयुक्त(अपील) / The CIT(A), NFAC Delhi
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