

IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK

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

ITA No. 120 & 121/CTK/2026
(Assessment Year: 2018-19)

Geetanjali Dey, In front of Kalidaspur Pump House, Nuasahi, P.O.- Balasore-756001 (Odisha) PAN No. AVWPD 1699 K	Vs.	I.T.O. Ward-1(1), Cuttack.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
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 in Appeal No. NFAC/2017-18/10429947 dated 03/11/2025 for the A.Y. 2018-19 and in Appeal No. NFAC/2017-18/10429251 dated 03/11/2025 for the A.Y. 2018-19.
2. No one appeared on behalf of the assessee, but Shri Sanjib Banerjee, Id. Sr. DR represented on behalf of the revenue.
3. At the outset of hearing, the Id. Sr. DR vehemently supported the orders of the Assessing Officer and Id. CIT(A). It was the submission that the assessee has not appeared before the Assessing Officer and the Id. CIT(A) and even before this Tribunal, no one has appeared to

represent her case. Accordingly, he submitted that the appeals of the assessee are liable to be dismissed.

4. We have considered the submission of the Id. Sr.DR. We found on perusal of the orders of the authorities below that the Assessing Officer and the Id. CIT(A) have dismissed the appeal of the assessee ex-parte. The assessee could not substantiate her claim by providing relevant documents before the lower authorities. 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. Considering the principles of natural justice, in our considered view, one last chance should be provided to the assessee to explain her case before the Assessing Officer. This being so, in the interest of justice, we restore the issues in the appeal to the file of Id. Jurisdictional AO 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 assessment proceedings even after issuance of notices to the assessee by the Id. A.O. we impose a cost of **Rs. 5,000/-(Rupees Five Thousand only)** each in both these appeals on 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 AO at the first hearing. Should the assessee not pay the above-mentioned cost within

the prescribed period of sixty days from the date of this order, the order of the Id. CIT(A) shall stand confirmed. The assessee is directed to cooperate with the Assessing Officer in set aside proceedings and produce all the documents and evidences as required by the Assessing Officer.

5. In the result, both 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

Cuttack, 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