

IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK

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

ITA No.84/CTK/2026
(Assessment Year: 2013-14)

Smt Sangita Kamilya, Prop. Kalinga Jewellery, J.S.Market, Dhenkanal-759001	Vs.	Income Tax Officer, Ward, Dhenkanal
PAN No.ADKPK 5184 E		
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Syed Bakiullkah, A.R.
Department represented by	Shri Sanjib Banerjee, Sr.DR
Date of hearing	26/02/2026
Date of pronouncement	26/02/2026

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the Id. CIT(A), Cuttack in Appeal No.0517/2016-17 dated 21/01/2020 for the A.Y. 2013-14.
2. Shri Syed Bakiullah, Id. A.R. appeared on behalf of the assessee and Shri Sanjib Banerjee, Id. Sr.DR represented on behalf of the revenue.
3. At the outset, it is found that the appeal of the assessee is barred by 2106 days. In this regard, the assessee has filed condonation petition supported by affidavit stating the sufficient reasons for condonation of delay, which are not found to be false. Ld.Sr. DR also did not raise any serious objection to condone the delay. Accordingly, the delay of 2106 days in filing the appeal by the assessee is condoned and the appeal of the assessee is admitted for hearing.

4. It was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeal of the assessee ex-parte due to non-appearance and non-submission of various details. It was the submission that complete details were also not furnished before the Assessing Officer during the course of assessment proceedings. It was the prayer that the matter may be restored to the file of the jurisdictional AO to decide the issue 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. A perusal of the order of the Id CIT(A) clearly shows that the appellate order has been passed exparte due to non-submissions of the required details by the assessee. Even the assessee has not appeared before him to substantiate the grounds of appeal. It was the submission of Id AR that complete details were not furnished before the AO. This being so, in the interest of justice, we restore the issues in the appeal to the file of Id. jurisdictional AO for denovo assessment 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)** 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 AO 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.

Order dictated and pronounced in the open court on 26/02/2026.

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

sd/-

(GEORGE MATHAN)
JUDICIAL MEMBER

Cuttack, Dated: 26/02/2026

**Ranjan, Sr. PS*

Copy to:

1. Assessee - Smt Sangita Kamilya, Prop. Kalinga Jewellery, J.S.Market, Dhenkanal-759001
2. Revenue- I.T.O, Ward, Dhenkanal
3. CIT(A), Cuttack
4. CIT
5. DR
6. Guard File

By Order

Assistant Registrar, ITAT, Cuttack