

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.594/Mds/2017
निर्धारण वर्ष / Assessment Year : 2009-10

M/s Pondicherry State Weavers'
Co-operative Society Limited,
C/o Shri S. Sridhar,
Sh. A.S. Sriraman, Advocates,
New No.14, Old No.82,
Flat No.5, 1st Avenue,
Indira Nagar, Adyar,
Chennai - 600 020.

v. The Income Tax Officer,
Ward – 1(2),
Pondicherry.

PAN : AAAAT 8293 P

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by : Shri B. Sagadevan, JCIT

सुनवाई की तारीख/Date of Hearing : 13.07.2017

घोषणा की तारीख/Date of Pronouncement : 13.07.2017

आदेश /O R D E R

PER N.R.S. GANESAN, JUDICIAL MEMBER:

This appeal of the assessee is directed against the order of the Commissioner of Income Tax (Appeals), Puducherry, dated 27.12.2016 and pertains to assessment year 2009-10.

2. Shri S. Sridhar, the Ld.counsel for the assessee, submitted that the CIT(Appeals) dismissed the appeal on the ground that the assessee failed to appear before him and failed to furnish the material evidence. The Ld.counsel further submitted that the issue arises for consideration is deduction claimed by the assessee under Section 80P of the Income-tax Act, 1961 (in short 'the Act') for collective disposal of labour. Since it is a co-operative society, an opportunity may be given to the assessee to represent the matter before the authorities below. The Ld.counsel submitted that the assessee is ready and willing to produce necessary material before the Assessing Officer to support the claim.

3. On the contrary, Shri B. Sagadevan, the Ld. Departmental Representative, submitted that inspite of several opportunities given by the CIT(Appeals), the assessee failed to appear before him, therefore, the CIT(Appeals) had no choice otherwise to dispose of the appeal. According to the Ld. D.R., even though the CIT(Appeals) found fault with the assessee for its non-appearance, he disposed the appeal on merit.

4. We have considered the rival submissions on either side and perused the relevant material available on record. The

CIT(Appeals) found that the assessee failed to appear before him and also failed to furnish relevant material to support the claim of deduction under Section 80P of the Act. According to the Ld. counsel, the assessee is willing and ready to file necessary material before the authorities below, hence the matter may be remitted back to the file of the Assessing Officer. The main object of the Income-tax Act is to quantify the taxable income and levy tax thereon. Even though there was negligence on the part of the assessee to produce necessary material before the authorities below, giving one more opportunity to the assessee would not prejudice to the interests of Revenue. This Tribunal is of the considered opinion that giving one more opportunity to the assessee would promote the cause of justice. Accordingly, the orders of the authorities below are set aside and the entire claim made by the assessee is remitted back to the file of the Assessing Officer. The Assessing Officer shall re-examine the issue afresh in the light of the material that may be filed by the assessee and thereafter decide the issue in accordance with law, after giving a reasonable opportunity to the assessee.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 13th July, 2017 at
Chennai.

sd/-
(एस जयरामन)
(S. Jayaraman)
लेखा सदस्य/Accountant Member

sd/-
(एन.आर.एस. गणेशन)
(N.R.S. Ganesan)
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,
दिनांक/Dated, the 13th July, 2017.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A), Puducherry
4. Principal CIT, Puducherry
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.