

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH, RAIPUR
BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.07/RPR/2016
Assessment Year : 2011-12**

Gramin Seva Sahakari Samiti Maryadit, Charra, Kurud, Dhamtari (CG).	Vs.	ITO, Dhamtari (CG).
PAN : AAAAG9908N		
(Appellant)		(Respondent)

**ITA No.08/RPR/2016
Assessment Year : 2011-12**

Gramin Seva Sahakari Samiti Maryadit, Vill.- Kharenga, Distt- Dhamtari (CG).	Vs.	ITO, Dhamtari (CG).
PAN : AAAAG9790L		
(Appellant)		(Respondent)

**ITA No.09/RPR/2016
Assessment Year : 2011-12**

Gramin Seva Sahakari Samiti Maryadit, Bhatagaon, Kurud, Vill.- Bhatagaon, Teh.- Kurud, Distt- Dhamtari (CG).	Vs.	ITO, Dhamtari (CG).
PAN : AABAG0434C		
(Appellant)		(Respondent)

**ITA No.10/RPR/2016
Assessment Year : 2011-12**

Gramin Seva Sahakari Samiti Maryadit, Vill.- Karga, Teh.- Kurud, Distt- Dhamtari (CG).	Vs.	ITO, Dhamtari (CG).
PAN : AABAG0001D		
(Appellant)		(Respondent)

ITA No.11/RPR/2016
Assessment Year : 2011-12

Gramin Seva Sahakari Samiti Maryadit, Vill.- Belargaon, Teh.- Nagari, Distt- Dhamtari (CG).	Vs.	ITO, Dhamtari (CG).
PAN : AABAA7998M		
(Appellant)		(Respondent)

ITA No.12/RPR/2016
Assessment Year : 2011-12

Gramin Seva Sahakari Samiti Maryadit, Vill.- Gatapar, Korra, Teh.- Kurud, Distt- Dhamtari (CG).	Vs.	ITO, Dhamtari (CG).
PAN : AAAAG9884F		
(Appellant)		(Respondent)

ITA No.13/RPR/2016
Assessment Year : 2011-12

Gramin Seva Sahakari Samiti Maryadit, Vill.- Daahi, Kurud, Distt- Dhamtari (CG).	Vs.	ITO, Dhamtari (CG).
PAN : AABAG0246L		
(Appellant)		(Respondent)

ITA No.14/RPR/2016
Assessment Year : 2011-12

Gramin Seva Sahakari Samiti Maryadit, Vill.- Doma, P.O.- Tarsiwa, Distt- Dhamtari (CG).	Vs.	ITO, Dhamtari (CG).
PAN : AAAAG9787D		
(Appellant)		(Respondent)

Assessee by : Shri Sunil Kr. Agrawal, CA
 Department by : Shri Sanjay Kumar, DR
 Date of hearing : 14-08-2018
 Date of pronouncement : 14-08-2018

ORDER

PER BENCH :

The above batch of appeals filed by the respective assesseees are directed against the separate orders dated 28.10.2015 of the Id. CIT(A)- 1, Raipur (CG) relating to assessment year 2011-12.

2. Since identical grounds have been taken by the respective assesseees in their appeals, therefore, these were heard together and are being disposed of by this common order for the sake of convenience.

3. In all these appeals the assesseees are cooperative societies and filed their respective returns of income declaring Nil income after claiming deduction u/s 80-P of the I.T. Act, 1961. The Assessing Officer in the order passed u/s 143(3) disallowed the claim of deduction u/s 80-P and also made certain disallowance on account of proportionate expenses. The respective assesseees filed appeals before the Id. CIT(A). The Id. CIT(A) however dismissed the appeals filed by the respective assesseees due to non-appearance before him. He, however, while deciding the appeal, has decided the same on merit.

4. Aggrieved with such order of the Id. CIT(A), the respective assesseees have filed the appeals before the Tribunal *inter-alia* challenging the various additions made by the Assessing Officer which has been upheld by the Id. CIT(A).

5. The Id. counsel for the respective assesseees submitted that since the respective assessee's are residing in distant rural areas and the previous counsel

of the assessee was preparing the case and the Id. CIT(A) without giving proper opportunity decided the appeals *ex-parte* without giving sufficient opportunity to the assessee to adduce the evidence on the points specified by him, therefore, in the interest of justice the matter should be restored to the file of the Id. CIT(A) with a direction to adjudicate the issue afresh after giving due opportunity of being heard to the respective assessees. He also requested to admit certain additional evidences filed during the hearing before the Tribunal under Rule 29 of the Income Tax (Appellate Tribunal) Rules, 1963.

6. The Id. DR on the other hand heavily relied on the order of the Id. CIT(A) and submitted that despite giving opportunity to the respective assessees, they never bothered to appear before the Id. CIT(A) for which he has passed the order on the basis of material available on record. Further, the Id. CIT(A) has decided the issue on merit. Therefore, the same should be upheld.

7. We have considered the rival arguments made by both the sides and perused the material available on record. It is an admitted fact that despite giving two opportunities vide notice dated 08.09.2015 and 24.09.2015, there was non-appearance from the side of the respective assessees for which Id. CIT(A) decided the issue on the basis of material available on record and upheld the various additions made by the Assessing Officer. It is the submission of the Id. counsel for the assessee that in the interest of justice the assessee should be given one final opportunity to argue his case before the Id. CIT(A) and adduce necessary evidences. Considering the totality of the facts of the case and in the

interest of justice, we deem it proper to restore the issue to the file of the Id. CIT(A) with a direction to grant one final opportunity to the respective assesseees to substantiate their case. The Id. CIT(A) is directed to decide the issue as per fact and law after giving due opportunity of being heard to the assessee. The respective assesseees are hereby directed to appear before the Id. CIT(A) and not to seek adjournment under any pretext failing which the Id. CIT(A) is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the respective assesseees are allowed for statistical purposes.

8. In the result, all the above appeals filed by the respective assesseees are allowed for statistical purposes.

Order pronounced in the open Court at the time of hearing itself i.e. on this 14th August, 2018.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Sd/-
(R. K. PANDA)
ACCOUNTANT MEMBER

Dated: 14-08-2018.

Sujeet

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., Raipur.

By Order

//True Copy//

Sr. Private Secretary
ITAT, Raipur