

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

**ITA No.46/RPR/2016  
Assessment Year : 2011-12**

Gramin Seva Sahakari Samiti Maryadit, Vill.- Rampur, Dhamtari (CG).	<b>Vs.</b>	ITO, Dhamtari (CG).
<b>PAN : AAAAG9881A</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

**ITA No.47/RPR/2016  
Assessment Year : 2011-12**

Gramin Seva Sahakari Samiti Maryadit, Vill.- Demar, Distt- Dhamtari (CG).	<b>Vs.</b>	ITO, Dhamtari (CG).
<b>PAN : AAAAG9785B</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

**ITA No.48/RPR/2016  
Assessment Year : 2011-12**

Gramin Seva Sahakari Samiti Maryadit, Vill.- Mohadi, Distt- Dhamtari (CG).	<b>Vs.</b>	ITO, Dhamtari (CG).
<b>PAN : AAAAG9991P</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : Shri Sunil Kr. Agrawal, CA  
Department by : Shri Sanjay Kumar, DR  
Date of hearing : 16-08-2018  
Date of pronouncement : 16-08-2018

**ORDER****PER BENCH :**

The above three appeals filed by the respective assesseees are directed against the separate orders dated 15.12.2015 of the Id. CIT(A)- 1, Raipur (CG) relating to assessment year 2011-12. Since identical grounds have been raised by the respective assesseees in their appeals challenging the order of the Id. CIT(A) in dismissing the appeals filed by them, therefore, these were heard together and are being disposed of by this common order.

2. Facts of the case, in brief, are that all the above assesseees are cooperative societies and are engaged in the business of banking activities for their respective members only along with some other business activities like :-

- (a) Trading of fertilizers, pesticides & seed.
- (b) Public distribution system in includes sugar, rice, wheat and kerosene.
- (c) Paddy procurement business as commission agent.

3. All the above assesseees filed their respective returns of income declaring Nil income after claiming deduction u/s 80-P of the I.T. Act, 1961. In the assessment order, the Assessing Officer disallowed the claim of deduction u/s 80-P and after making certain disallowances determined the total income of Rs.7,77,020/- in the case of Gramin Seva Sahakari Samiti Maryadit, Rampur,

Rs.7,74,760/- in the case of Gramin Seva Sahakari Samiti Maryadit, Demar and Rs.2,92,548/- in the case of Gramin Seva Sahakari Samiti Maryadit, Mohadi.

4. In appeal, the ld. CIT(A) dismissed the appeals filed by the respective assessees for which the assessee are in appeal before the Tribunal.

5. The ld. counsel for the assessee referring to the appellate order submitted that the ld. CIT(A) mentions that the assessee had filed submission dated 26.11.2015. However, before the second submission dated 02.02.2016 was filed, the appeals were already decided by him on 15.12.2015. He submitted that the ld. CIT(A) in the instant case has not given sufficient opportunity of being heard to the respective assessees. The ld. counsel for the assessee also filed certain additional evidences under Rule 29 of the Income Tax (Appellate Tribunal) Rules, 1963 which contain a compilation of percentage of paddy procured from members and non-members. He submitted that in the interest of justice the additional evidences be admitted and the matter may be restored either to the file of the Assessing Officer or the ld. CIT(A) as the Bench deems it proper.

6. The ld. DR on the other hand strongly opposed the submission as advanced by the ld. counsel for the assessee. He submitted that the appeals were fixed vide notice dated 06.10.2015 and 26.11.2015. The AR of the assessee did appear before the ld. CIT(A) on 26.11.2015 and on the basis of

submission made by the assessee the cases were decided vide order dated 15.12.2015. Since the Id. CIT(A) has decided the issue on merit, therefore, grounds raised by the assessee should be dismissed and the orders of the Id. CIT(A) be upheld.

7. We have considered the rival arguments made by both the sides and perused the material available on record. We find from the submission of the Id. counsel for the assessee that he had filed another submission dated 02.02.2016 and by that time the appeals were already decided vide order dated 15.12.2015. It is the submission of the Id. counsel for the assessee that in the interest of justice the additional evidences, which go to the root of the matter, should be admitted. Further, it is also his submission that the submission dated 02.02.2016 was not considered by the Id. CIT(A) since by that time the order was already passed. Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the matter to the file of the Id. CIT(A) with a direction to grant one final opportunity to the respective assesseees to substantiate their cases. The Id. CIT(A) shall decide the issue as per fact and law after giving due opportunity of being heard to the assessee. We hold and direct accordingly. The grounds raised by the respective assesseees are allowed for statistical purposes.

8. In the result, the above appeals of the respective assesseees are allowed for statistical purposes.

Order pronounced in the open Court at the time of hearing itself i.e. on this 16<sup>th</sup> August, 2018.

**Sd/-**  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER

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

Dated: 16-08-2018.

*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.

//True Copy//

By Order

Sr. Private Secretary  
ITAT, Raipur