

IN THE INCOME TAX APPELLATE TRIBUNAL

“SMC-C” BENCH : BANGALORE

BEFORE SHRI A.K.GARODIA, ACCOUNTANT MEMBER

ITA No. 3113 (Bang) 2018
(Assessment year : 2014 – 15)

M/s. The Nargund Taluka Agricultural Produce
Co operative Marketing Society Ltd.,
Nargund Dist. Gadag
PAN. AABAT4398L

Appellant

Vs

The ITO, Ward – II,
Gadag.

Respondent

Assessee by : Ms Mrinalini R., Advocate

Revenue by : Smt. Padmameenakshi, JCIT (DR)

Date of hearing : 03-12-2018

Date of pronouncement : 21-12-2018

ORDER

PER A. K. GARODIA, A.M.:

This appeal is filed by the assessee and it is directed against the order of CIT (A) – Hubballi dated 12.10.2018 for A. Y. 2014 – 15.

2. The grounds raised by the assessee are as under:-

	<i>Grounds of Appeal</i>	<i>Tax Effect relating to each Ground of appeal (see note below)</i>
1.	<i>The order passed by the Learned Commissioner of Income Tax (Appeals) is illegal, baseless and opposed to the facts of the case.</i>	
2.	<i>The learned Commissioner of Income Tax (Appeals) has erred in confirming the addition of 4,11,050 towards interest expenditure. The Expenses relating the Ginning and Pressing Unit has not been property apportioned to the said unit.</i>	<i>Rs. 1,55,050</i>
3.	<i>The assessee prays leave to add any more grounds of appeal before or at the time of hearing.</i>	
	<i>Total tax effect (see note below) Rs. 1,55,050</i>	

3. Learned AR of the assessee submitted that the order of CIT (A) is ex parte qua the assessee. She submitted that in the interest of justice, the matter should be restored to CIT (A) for fresh decision after hearing the assessee. Learned DR of the revenue supported the orders of the lower authorities and placed reliance on the judgment of Hon'ble Apex Court rendered in the case of Citizen Co-Operative Society limited vs. ACIT, 397 ITR 1. She also submitted that it is noted by CIT (A) in Para 3 of his order that the case was fixed for hearing on four dates i.e. on 17.08.2018, 10.09.2018, 18.09.2018 & 09.10.2018 but no response from the assessee. She submitted that in view of this, restoring of the matter to CIT (A) is not justified.

4. I have considered the rival submissions and I find that this is true that the case was fixed for hearing on four dates i.e. on 17.08.2018, 10.09.2018, 18.09.2018 & 09.10.2018 and there was no response from the assessee on any date but this is also seen that learned CIT (A) has not decided the issue on merit and he simply confirmed the order of the AO. I therefore feel it proper to restore the matter to CIT (A) for fresh decision after hearing the assessee. I order accordingly and in view of this decision, I do not make any comment on merit of the case.

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

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-
(A.K. GARODIA)
ACCOUNTANT MEMBER

Bangalore

D a t e d : 21.12.2018

/MS/

Copy to:

1. Appellant
2. Respondent
3. CIT

4. CIT(A)
5. DR, ITAT, Bangalore
6. Guard file

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Bangalore.