

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH 'B', LUCKNOW**

**BEFORE SHRI A. D. JAIN, VICE PRESIDENT  
AND SHRI T. S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.512/Lkw/2018  
Assessment Year:2011-12

M/s Sahara Credit Co-operative Society Ltd., 1, Kapoorthala Complex, Aliganj, Lucknow. PAN:AAEAS 7174 E (Appellant)	Vs.	Jt.C.I.T., Range-3, Lucknow.  (Respondent)
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Appellant by	Shri J. J. Mehrotra, F.C.A.
Respondent by	Shri Sushil Kumar Madhuk, CIT, (DR)
Date of hearing	28/02/2019
Date of pronouncement	08/03/2019

**ORDER**

**PER T. S. KAPOOR, A.M.**

This is an appeal filed by the assessee against the order of learned CIT(A)-1, Lucknow dated 28/03/2018 pertaining to assessment year 2011-2012. The assessee has taken various grounds of appeal, which are on merits of the issue. However, one of the grounds taken, as ground No. 2, is with respect to the grievance of the assessee by which the assessee was not provided copy of second remand report inspite of specific request made to the learned CIT(A).

2. At the outset, Learned A. R. submitted that Assessing Officer had submitted his first remand report dated 15/01/2016 and in this respect our attention was invited to pages 31 to 41 of the paper book where copy of

such remand report was placed. It was submitted that again the learned CIT(A), on the request of the assessee, had required the Assessing Officer to submit second remand report and in this respect our attention was invited to pages 19 to 23 of the paper book where the Assessing Officer, vide letter dated 15/02/2017, had directed the assessee to file certain information for submission of remand report. Our attention was further invited to pages 24 to 30 of the paper book where the comprehensive reply to the questionnaire of the Assessing Officer, during remand report, was placed. Learned A. R. submitted that after he submitted the reply, the learned CIT(A), without confronting the assessee the second remand report of the Assessing Officer, passed the order. Our attention was invited to pages 14 to 18 of the paper book where the assessee has been requesting to the learned CIT(A) to furnish a copy of second remand report but no action was taken by CIT(A). The Learned A. R. further submitted that even assessee approached Pr.CIT vide letter dated 20/03/2018 and highlighted before him the entire facts and also requested him to give direction to learned CIT(A) to call for second remand report and furnish a copy to the assessee but no action was taken. Therefore, it was prayed that the order of learned CIT(A) be set aside and direction should be issued to confront the assessee with the second remand report.

3. Learned D. R., on the other hand, submitted that the remand report by the Assessing Officer was already confronted to the assessee.

4. We have heard the rival parties and have gone through the material placed on record. We find that the first remand report was issued by the Assessing Officer on 15/01/2016, a copy of which is placed at pages 31 to 41 of the paper book. After that again, on the request of the assessee, the learned CIT(A) gave directions to the Assessing Officer for submitting

second remand report which is apparent from the letter dated 15/02/2017 written by Assessing Officer to the assessee. Letter dated 15/02/2017 is obviously after the first remand report dated 15/01/2016. Therefore, one fact is clear that learned CIT(A) must have directed the Assessing Officer to file second remand report and that is why the Assessing Officer required the assessee to furnish certain information which were furnished to the assessee vide letter dated nil, placed at pages 24 to 30 of the paper book where, in response to the letter of the Assessing Officer, the assessee had submitted comprehensive reply. After that the assessee has been requesting to the learned CIT(A) to furnish a copy of second remand report which is apparent from various request letters, placed at pages 14 to 18 of the paper book. Even the assessee requested Pr.CIT vide letter dated 20/03/2018, copy placed at pages 12 & 13 of the paper book, but again the assessee was not provided copy of second remand report. Therefore, we deem it appropriate to remit the issue back to learned CIT(A) who should pass a fresh order after considering the second remand report and after considering the rejoinder to remand report by the assessee.

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

(Order pronounced in the open court on 08/03/2019)

**Sd/.**  
**( A. D. JAIN )**  
**Vice President**  
Dated:08/03/2019  
\*Singh

**Sd/.**  
**( T. S. KAPOOR )**  
**Accountant Member**

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. The CIT(A)
5. D.R., I.T.A.T., Lucknow

Assistant Registrar

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