

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

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

I.T.A.No.179/Lkw/2020
Assessment Year:2017-18

State Health Society of Uttar Pradesh, 19A Vishal Complex, Vidhan Sabha Marg, (Near Aakashwani, Lucknow. PAN:AAIAS7196N (Appellant)	Vs.	ACIT (Exemption), Lucknow. (Respondent)
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S.A.No.23/Lkw/2020
(in I.T.A.No.179/Lkw/2020)
Assessment Year:2017-18

ACIT (Exemption), Lucknow. (Appellant)	Vs.	State Health Society of Uttar Pradesh, 19A Vishal Complex, Vidhan Sabha Marg, (Near Aakashwani, Lucknow. PAN:AAIAS7196N (Respondent)
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Assessee by	Shri Ashish Kapoor, C.A.
Revenue by	Smt. Sheela Chopra, CIT (DR)
Date of hearing	28/03/2022
Date of pronouncement	27/04/2022

ORDER

PER T. S. KAPOOR, A.M.

This is an appeal filed by the assessee against the order of learned CIT(A), dated 13/03/2020 pertaining to assessment year 2017-2018.

2. We have heard the rival parties and have gone through the material placed on record. In this appeal the assessee has taken various grounds, however, at the time of hearing Learned counsel for the assessee arguing ground No. 8 of the appeal, submitted that even after repeated requests, learned CIT(A) has not given sufficient time and reasonable opportunity of being heard to the assessee and was in a rush to confirm the order of the Assessing Officer even though the statutory time limit to pass the order was available. We find from the sequence of proceedings before learned CIT(A) that sufficient opportunity was not afforded to assessee to explain its case which is apparent from the following:

1. The case of the assessee was selected for scrutiny and accordingly notice u/s 143(2) dated 22/09/2019 was issued by Assistant Commissioner of Income Tax (e-Verification).
2. The assessee through its authorized representative furnished details and information required by the assessing officer from time to time which has been recorded by the assessing officer in the assessment order as well.
3. On 31/12/2019, the Assessing officer passed order u/s 143(3) whereby assessment has been done by the Learned Assessing Officer, whereby the NIL income claimed by the assessee has been assessed at Rs.762,41,91,534.00.
4. Being aggrieved by the impugned assessment order passed by the assessing officer, the assessee had filed an appeal before the Commissioner of Income Tax (Appeals) - 4, Lucknow on 28/01/2020.
5. On 17/02/2020, the assessee received a letter from CIT(A)-4 office, informing that, the hearing of the case is fixed for 20/02/2020 .
6. On 20/02/2020, the assessee appeared before the Ld. CIT(A) - 4 and explained the case along with the ground of appeals and the assessee sought adjournment due to the fact that voluminous data was required to be compiled from more than 75+ districts. The next date of hearing was given for 03/03/2020.
7. On 03/03/2020, the assessee, furnished its first written submission (Paper Book) before the Ld. CIT(A)-4 with respect to 4th Ground of appeal. The said paper book comprised of 219 pages. The assessee requested for a fortnights time to provide submission

with respect to the remaining 8 ground of appeals. The next date of hearing was fixed for 12/03/2020 and the CIT(A) said that no further time shall be given.

8. On 12/03/2020, the assessee, furnished its 2nd written submission (Paper Book) before the Ld. CIT(A)-4 with respect to 1st and 2nd Ground of appeal. The said paper book comprised of 45 pages.
9. On 12/03/2020, the assessee submitted a letter requesting for sufficient time to provide submission with respect to the remaining 6 ground of appeals. The Ld. CIT(A) however, fixed the next date of hearing for the very next day that is 13/03/2020 and said that, no further adjournment shall be given to the assessee thereafter.
10. On 13/03/2020, the assessee hurriedly submitted his 3rd submission (Paper Book) before the Ld. CIT(A)-4 with respect to 3rd and 5th Ground of appeal. The said paper book comprised of 30 pages. The assessee again submitted a letter requesting for sufficient time and reasonable opportunity of being heard and requested for adjournment of hearing of the case for 2nd week of April 2020, as it need time for furnish details with respect to residual 4 ground of Appeal.
11. However, the CIT(A) passed the appellate order on 13/03/2020, confirming the order of the Assessing Officer.

3. Under these facts, we deem it appropriate to remit this appeal back to the file of the CIT(A) with a direction to decide the appeal afresh after giving reasonable and sufficient opportunity of being heard to the assessee.

4. Since we have remitted the appeal to the file of CIT(A), the Stay Application filed by the assessee becomes infructuous and is therefore, dismissed.

5. In the result, the appeal is allowed for statistical purposes and the Stay Application is dismissed as infructuous.

(Order pronounced in the open court on 27/04/2022)

Sd/.
(A. D. JAIN)
Vice President

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

Dated:27/04/2022
*Singh

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