

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE

BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

(Conducted through Virtual Court)

ITA No. 14/Ind/2022
Assessment Year: 2012-13

Madhya Pradesh Hindi Granth Academy, Bhopal (Appellant / Assessee)	बनाम /Vs.	ACIT, 1(5), Bhopal (Respondent/ Revenue)
PAN: AAAJH0131P		
Assessee by	None	
Revenue by	Shri P.K. Singhi, Sr. DR	
Date of Hearing	26.07.2022	
Date of Pronouncement	28.07.2022	

आदेश / O R D E R

Per B.M. Biyani, A.M.:

1. This appeal filed by assessee is directed against the order dated 20.11.2021 of learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre Delhi, Delhi [**"Ld. CIT(A)"**] which in turn arises out of the order of assessment dated 20.12.2019 passed by the learned ITO, 1(5), Bhopal [**"Ld. AO"**] u/s 147 read with section 143(3) of the Income-tax Act, 1961 [**"the Act"**] for the Assessment-Year 2012-13.

2. The assessee has raised following grounds:

"1. That the Ld. appellate officer has confirmed the disallowance of exemption u/s 10(23C)(iiiab) to the appellant, amounting to Rs. 2074312.00 to total income, i.e. not justified as per the provisions and of law and is eligible for being deleted.

2. That the order of Ld. CIT(A) has been passed on 20.11.2021, without considering the submissions, including evidences, made by the appellant on 20.10.2021 (i.e. within the due date against the notice dated 06.10.2021), in support of the grounds of appeal, hence the addition eligible for being deleted and appellate order is eligible for being deleted and appellant order is eligible for being set aside.

3. That the addition made in the assessment order was not proposed as reason to believe while reopening the case of reassessment. That the matter raised as reason to believe (cash deposits) was cleared and no addition was made on the basis of it, hence the addition is eligible for being deleted.

That the appellant craves leave to add, amend, alter and/or withdraw any grounds of appeal as may be deemed fit for the appeal.”

That the said order, under dispute was not received by us either on email on registered email id or by post at registered address, and the same was downloaded by us from the Income Tax Department Portal Website in general course on 27.11.2021, while making submissions in support of other case of assessee.

The Appellant prays:

- 1. The Honorable bench is pleased to admit the present appeal; and**
- 2. The Honorable Bench is pleased to set aside the impugned order and decide the issue in favour of the appellant, deleting the additions made; or/and**
- 3. The Honorable bench is pleased to set aside the impugned order and restore the appeal with CIT(A) to avail fresh opportunity of being heard to the appellant before Ld. CIT(A); and**
- 4. That Honorable Bench is pleased to grant such further and other relief as it may deem fit.”**

3. Precisely stated the facts are such that the assessee is an artificial juridical person established, funded and managed under the aegis of the State Government of Madhya Pradesh. It is engaged in the activity of publication of university-level books and supplying them at subsidized rates to colleges and universities ancillary to the Education Department of State Government of Madhya Pradesh. The assessee had not filed any return for the relevant assessment year on the premise that its income is

exempted u/s 10(23C)(iiiab) of the act. The Ld. AO received an information that the assessee had deposited a sum of Rs. 12,85,116/- in cash in an account with Bank of India. Accordingly, the Ld. AO issued a notice u/s 148 of the Act. In response, the assessee filed return declaring a total income of Rs. Nil due to exemption u/s 10(23C)(iiiab) of Rs. 20,74,312/- . However, being unsatisfied with the claim of assessee, the Ld. AO disallowed the exemption u/s 10(23C)(iiiab) fully. Being aggrieved by the order of assessment, the assessee filed an appeal to Ld. CIT(A).

4. Ld. CIT(A) conducted appeal-proceeding through faceless system. Ld. CIT(A) observed that the assessee has not complied with various notices issued by him on 28.01.2021, 08.07.2021 and 06.10.2021. Therefore, the Ld. CIT(A) passed ex-parte order on the basis of available material and confirmed the disallowance of exemption u/s 10(23C)(iiiab) made by Ld. AO.

5. Aggrieved by order of Ld. CIT(A), the assessee has filed this appeal before us.

6. When the matter was taken up for hearing, none appeared on behalf of the assessee. However, we have proceeded on the basis of material available on record and after hearing the Ld. DR.

7. We observe that although the Ld. CIT(A) has mentioned about non-compliances of the notices dated 28.01.2021, 08.07.2021 and 06.10.2021 by the assessee, but in Ground No. 2, the assessee has urged **“That the order of Ld. CIT(A) has been passed on 20.11.2021, without considering the submissions, including evidences, made by the appellant on 20.10.2021 (i.e. within the due date against the notice dated 06.10.2021)”**. It is further observed that that the assessee has also submitted a “Statement of Facts” alongwith Appeal Memo, wherein the assessee has reiterated the same submission vide Para No. 8.

8. Having regard to the fact that the assessee is working under the aegis of State Govt. of Madhy Pradesh; that the appeal has been decided in a faceless manner; Covid-19 pandemic was also prevailing in the country off and on during relevant time when notices were issued and the assessee is also claiming to have filed a response against the notice dated 06.10.2021 which is not taken on record, we are of the considered view that an opportunity should again be given to the assessee to enable it to file adequate submissions to Ld. CIT(A). Therefore, we think it appropriate to remand this matter back to Ld. CIT(A). We confronted Ld. DR who did not show any objection against remanding back to Ld. CIT(A). Hence we set aside the order passed by Ld. CIT(A) and remand this matter back to Ld. CIT(A) who shall give opportunity to the assessee, consider details / documents as may be supplied by the assessee and pass a needful order in accordance with law.

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

Order pronounced as per Rule 34 of I.T.A.T. Rules 1963 on 28.07.2022.

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 28.07.2022

Patel/Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order
Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Benches, Indore

1.	Date of taking dictation	26.7.22
2.	Date of typing & draft order placed before the Dictating Member	27.7.22
3.	Date on which the approved draft comes to the Sr. P.S./P.S.	
4.	Date on which the fair order is placed before the Dictating Member for pronouncement	
5.	Date on which the file goes to the Bench Clerk	
6.	Date on which the file goes to the Head Clerk	
7.	Date on which the file goes to the Assistant Registrar for signature on the order	
8.	Date of dispatch of the Order	