

**IN THE INCOME TAX APPELLATE TRIBUNAL 'A' BENCH, PUNE**  
**BEFORE SHRI INTURI RAMA ROAO, ACCOUNTANT MEMBER**  
**AND**  
**SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**I.T.A. No. 704/PUN/2021 – A.Y. 2018-19**

Nanded Dist. Judicial Employees  
Co-op. Credit Society Ltd.,  
Opp. Shivaji Statute District Court,  
Railway Station Road,  
Nanded  
PAN: AABAN 8194 N

: Appellant

Vs.

The Asstt. Director of Income-tax,  
CPC, Bangaluru

: Respondent

Appellant by : None

Respondent by : Shri Ramnath P. Murkunde

Date of Hearing : 29-09-2022

Date of Pronouncement : 30-09-2022

**ORDER**

**PER BENCH**

This appeal preferred by the assessee emanates from the order National Faceless Appeal Centre (NFAC), Delhi, dated 01-011-2021 for the assessment year 2018-19, as per the following grounds of appeal.

- “1. *The Id. CIT(A), NFAC erred in law and on facts in confirming the disallowance of deduction u/s 80P of the Act of Rs. 33,33,790/- made by the Id. ADIT, CPC Bangaluru (hereinafter jointly referred to as the Id. IT authorities.*
2. *The Id. CIT(A) erred in law and on facts by denying the appellant the opportunity of being heard by way of video conference and thereby failed to grant the appellant a fair opportunity of being heard.*
3. *The I.T. authorities failed to appreciate the fact that the delay in filing of ITR was on account of reasons which were beyond the control of the appellant.*
4. *The appellant craves leave to add, alter, clarify, explain, modify, delete any of the grounds of appeal, and to seek any just and fair relief.”*

2. At the time of hearing none appeared for the assessee. The submissions of the Id. D.R are recorded and the case is decided on merits based on materials/documents available on record.

3. The NFAC had confirmed the disallowance of deduction u/s 80P of the Income-tax Act, 1961 (hereinafter referred to as "the Act") of Rs. 33,33,790/- made by CPC, Bangaluru. That, as per ground No. 2 in the grounds of appeal, the assessee contends that an opportunity of being heard by way of video conference was not granted by the NFAC and thereby the assessee was not allowed a fair opportunity of being heard. In this regard, the Id. D.R submitted that the matter may be remanded back to the file of NFAC to decide the issue of allowability of deduction u/s 80P of the Act on merits.

4. Having perused the materials on record and the orders of the subordinate authorities and also considering the ground No. 2 of the assessee raised in this appeal, we are of the considered view that reasonable opportunity of hearing should be granted to the assessee by NFAC and the matter should be decided substantially on merits as per law. In view thereof, we set aside the order of the NFAC and remand the same back to its file for re-adjudicating as per law.

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

Order pronounced in the open Court on this 30<sup>th</sup> September 2022.

Sd/-

sd/-

**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

Pune; Dated, this 30<sup>th</sup> day of September 2022  
Ankam

**Copy of the Order forwarded to :**

1. The Appellant.
2. The Respondent.
3. The Pr. CIT- 1, Pune
4. The NFAC, Delhi
5. The D.R. ITAT 'A' Bench Pune.
6. Guard File

**/// TRUE COPY ///**

BY ORDER,

Sr. Private Secretary

		Date	
1	Draft dictated on	27-09-2022	Sr.PS
2	Draft placed before author	27-09-2022	Sr.PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS

ITAT, Pune

9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		