

**आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'B' BENCH, CHENNAI**

**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं**  
**माननीय श्री मनोमोहन दास, न्यायिक सदस्य का समक्ष।**  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM AND**  
**HON'BLE SHRI MANOMOHAN DAS, JUDICIAL MEMBER**

आयकर अपील सं./ ITA No.281/Chny/2023  
(निर्धारण वर्ष / Assessment Year: 2011-12)

<b>Chenniagirivalasu Primary Agricultural Co-operative Credit Society Ltd.</b> 76, Mugasipidariyur Gramam, Mugasipidariyur Post, Perundurai – 638 051.	<b>बनाम</b> / Vs.	<b>ITO</b> Ward-2(2), Erode.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. <b>AAAAA-9474-H</b>		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri D. Hema Bhupal (JCIT) –Ld. DR
सुनवाई की तारीख/ <b>Date of Hearing</b>	:	24-04-2023
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	24-04-2023

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 31-01-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) r.w.s. 147 of the Act on 28-11-2019. At the time of hearing, none appeared for assessee. Accordingly, the appeal is being disposed-off with the able assistance of Ld. Sr. DR who has supported the findings rendered in impugned order.

2. The assessee earned interest from members for Rs.1.83 Lacs and claimed the same to be exempt u/s 80P(2)(a). The Ld. AO denied the same since the assessee failed to produce the details of members from whom interest was received. The situation remained the same before Ld. CIT(A) which led to confirmation of addition. Aggrieved, the assessee is in further appeal before us.

3. We find that the impugned deduction has been denied to the assessee for want of requisite details. If these details are provided by the assessee, it would be eligible to claim the impugned deduction otherwise not. Therefore, keeping in mind the principle of natural justice, we deem it fit to provide another opportunity to assessee to substantiate its stand. Therefore, this issue is restored back to the file of Ld. CIT(A) for de novo adjudication with a direction to the assessee to file requisite details.

4. The appeal stand allowed for statistical purposes.

Order pronounced in the open Court on 24<sup>th</sup> April, 2023.

**Sd/-**  
**(MANOMOHAN DAS)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखक सदस्य / ACCOUNTANT MEMBER**

चेन्नई / Chennai; दिनांक / Dated : 24-04-2023  
EDN/-

**आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF