

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.615/PUN/2023

निर्धारण वर्ष / Assessment Year : 2018-19

Kolhar Bhagwatipur Vapari Gramin Bigarsehi Sahakari Patsanstha Ltd., Kolhar Bhagwatipur, Tal. Rahata, Dist. Ahmednagar – 413710 Maharashtra PAN : AAIFK1071F	Vs.	ITO, Ward-1, Ahmednagar
Appellant		Respondent

Assessee by Shri Prasad S. Bhandari
Revenue by Shri Gurmel Singh

Date of hearing 09-06-2023
Date of pronouncement 09-06-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the order *ex parte* dated 24-03-2023 passed by the CIT(A) in National Faceless Appeal Centre, Delhi u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2018-19.

2. It is seen that the assessment order in this case was passed u/s.143(3) of the Act disallowing the deduction u/s.80P on the interest income received by the assessee from the deposits kept with Nationalised Banks. The Id. CIT(A) passed the order *ex parte*

dismissing the appeal in the absence of the assessee, which fact has been recorded in 4.10 of the impugned order.

3. After hearing both the sides and considering the entirety of facts and circumstances of the case, I am of the opinion that it would be just and fair if the impugned order is set-aside and the matter is remitted to the file of the Id. CIT(A) with a direction to decide the appeal afresh after allowing a reasonable opportunity of hearing to the assessee. I order accordingly. The Id. AR has undertaken that the assessee will render full assistance to the Id. first appellate authority in such fresh proceedings.

4. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 09th June, 2023.

Sd/-
(R.S.SYAL)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 09th June, 2023
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The Pr.CIT concerned
4. DR, ITAT, 'SMC' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	09-06-2023	Sr.PS
2.	Draft placed before author	09-06-2023	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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