



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK BENCH, CUTTACK  
(Through virtual hearing)**

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.179/CTK/2022**  
Assessment Year : 2014-15

The Press Club of Odisha, Qr. No.VII DS1/1, Master Canteen Square, Unit-III, Bhubaneswar.	Vs.	Income Tax officer (Exemptions), Ward, Bhubaneswar.
PAN/GIR No.AACTT 3137 H		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri D.Parida, CA  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 23/08/2023**  
**Date of Pronouncement : 23/08/2023**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi, dated 23.10.2022 in Appeal No. ITBA/NFAC/S/250/2022-23/1046453146(1) for the assessment year 2014-15.

2. Shri D.Parida, CA appeared for the assessee and Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. It was submitted by Id AR that the CIT(A), NFAC, Delhi has grossly erred in confirming the order of rejecting the application u/s.154 of the Act

by the AO without adjudicating the fact that the corpus fund contributed by the club members of Rs.56,10,000/- is exempted from tax on the doctrine of mutuality. It was the submission that the Id CIT(A) has passed the order ex parte without giving reasonable opportunity of hearing to the assessee, which is clear violation of natural justice. He submitted that the assessee trust is not for profit making organization, which was established solely for the welfare and development of the journalist working in the State of Odissa. It was the submission that for the impugned assessment year, the assessee had filed ITR-7 by mistake in place of ITR-5 wherein, members's subscription fee of Rs.56,10,000/- has been wrongly entered as voluntary contribution. Subsequently, in the intimation u/s.143(1), a demand was raised of Rs.22,82,978/-. Against the intimation, application u/s.154 of the Act was filed, which was rejected by the Id CIT(A) ex parte without giving any reasonable opportunity to substantiate the claim of the assessee trust. It was the submission that the matter be restored to the file of the Id CIT(A) for fresh adjudication after hearing the assessee.

4. In reply, Id Sr DR supported the order of the Id CIT(A).

5. We have heard the rival submissions. A perusal of the order of the Id CIT(A) shows that as there was no response from the side of the assessee in response to the notices, the appeal was decided on the basis of facts on record. Before us, Id AR undertakes that if one more opportunity is given, the assessee would be in a position to clarify in regard to the contribution

received by the members of the assessee trust. In view of above, as the impugned order has been passed exparte, we, in the interest of justice, set aside the order of the Id CIT(A) and remit the matter back to his file to decide the appeal afresh after giving adequate opportunity of being heard to the assessee. The assessee is also directed to cooperate with the Id CIT(A) by furnishing necessary details for disposal of the appeal expeditiously.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 23/08/2023.

Sd/-  
**(Rajesh Kumar)**  
**ACCOUNTANT MEMBER**

Cuttack; Dated 23/08/2023  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : The Press Club of Odisha, Qr. No.VII DS1/1, Master Canteen Square, Unit-III, Bhubaneswar.
2. The Respondent: Income Tax officer (Exemptions), Ward, Bhubaneswar
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT-, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**