

**IN THE INCOME TAX APPELLATE TRIBUNAL  
JABALPUR BENCH, JABALPUR**

**BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No.104/Jab/2023  
(ASSESSMENT YEAR- 2016- 2017)**

Prth Krishi Sakh Sahkari Samiti Maryadit Archha, Village-Archha Tehsil, Patan, Jabalpur-482002.	vs	ITO, Ward-1(2), Jabalpur.
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>PAN No. AABAP9143P</b>		

<b>Assessee By</b>	Shri Sanjay Mishra, Adv.
<b>Revenue By</b>	Shri Shiv Kumar, Sr.DR
<b>Date of hearing</b>	21/09/2023
<b>Date of Pronouncement</b>	22/09/2023

**ORDER**

**PER OM PRAKASH KANT, A.M.:**

The appeal by the assessee is directed against order dated 26.05.2023 passed by Ld. Commissioner of Income Tax(Appeals), National Faceless Appeal Centre, Delhi [in short "Ld.CIT(A)"] for assessment year 2016-17, raising following grounds:

*GROUNDS: 1. "That on the facts and circumstances of the case the Ld. CIT (Appeals), is unjustified in upholding the order passed by the assessing officer u/s 143(3) of the act dated 07/12/2018.*

*2. That the appellant has not been provided proper opportunity of being heard by the first appellant authority before passing the*

*order dated 26/05/2023, Hence the order passed by the first appellant authority is in violation to the principles of natural justice.*

*3. That, there was sufficient reasons due to which the assessee could not appear before the first appellant authority before passing the order dated 26/05/2023.*

*4. That, the Ld. First appellate authority is totally unjustified in sustaining the addition of Rs. 4690327/-on account of disallowance of deduction claim u/s 80P.*

*5. That, the Ld. First appellate authority is totally unjustified in sustaining the addition of Rs. 28265/- on account of liability of unsecured loan.*

*6. That, the Ld. First appellant authority is totally unjustified in sustaining the addition of Rs. 1430207/- on account of disallowance of expenses under the head Prasangik Vyay.*

*7. That, the appellant reserves the right to add, amend, alter or delete all or any of the grounds of appeal at the time of hearing of appeal.”*

2. At the outset before us, Ld. Counsel for the assessee submitted that the assessee is a Co-operative society and due to change of Manager, the appeal could not be pursued before Ld.CIT(A) and was dismissed as *ex-parte*. He submitted that matter may be remanded back to the file of Ld.CIT(A) for deciding the appeal on merit after providing opportunity of being heard to the assessee.

3. We have heard Ld. Authorized Representatives of the parties on issue in dispute and perused the relevant material available on record. We find that Ld.CIT(A) has passed the order *ex-parte* for non-prosecution by the assessee. However, Ld.CIT(A) has not decided the grounds raised by the assessee on merit as required u/s 250(6) of the Income Tax Act, 1961 (in short “the Act”). Ld.CIT(A) was required to pass a reasoned order after giving his finding on the issue on merit. Ld. Counsel for the assessee has also requested for restoration of the matter back to the Ld.CIT(A). In view of the facts and circumstances of the case, we set aside the order of Ld.CIT(A) and restore the matter back to him for deciding afresh. The assessee is also directed to comply with the notice issued by Ld.CIT(A) and cooperate in the appellate proceedings. The grounds raised by the assessee are accordingly, allowed for statistical purposes.

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

Order pronounced in the open Court on 22/09/2023.

**Sd/-**  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(OM PRAKASH KANT)**  
**ACCOUNTANT MEMBER**

*\*Amit Kumar\**

Copy to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR
6. Guard File

Asstt. Registrar  
Jabalpur Bench