

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.1167/PUN/2023

निर्धारण वर्ष / Assessment Year : 2018-19

Shivshankar Gramin Bigarsheti Cooperative Patsanstha Ltd., S.No.174, Harpale Building, Bhekraingar, Phursungi, Pune – 412 308, Maharashtra PAN : ABGFS6814D	Vs.	ITO, Ward-14(3), Pune
Appellant		Respondent

Assessee by Shri Abhay Avchat
Revenue by Shri Sourabh Nayak

Date of hearing 06-12-2023
Date of pronouncement 06-12-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the *ex parte* order dated 31-08-2023 passed by the CIT(A) in National Faceless Appeal Centre (NFAC), 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 denying the benefit of deduction u/s 80P(2) of the Act amounting to Rs.36,11,913/-. The ld. CIT(A), in para 7.3 of the impugned order, noted that the "Even during the course of present appellate proceedings, the assessee has failed to furnish necessary

documentary evidence in support of the deduction claimed u/s.80P(2)(a)(i). Under the circumstances, in the absence of any details or documentary evidence forthcoming from the assessee, I am of the considered opinion that the AO rightly made the disallowance of the deduction claimed u/s.80P(2)(a)(i) of Rs.36,11,913/-. Warranting no interference of the appellate authority, Thus, the Ground raised by the assessee on this issue is dismissed.” He, therefore, dismissed the appeal ex-parte order *qua* the assessee. The ld. AR submitted that the assessee was prevented by sufficient cause in putting in appearance before the ld. first appellate authority. It was requested that another opportunity of hearing be provided to the assessee to put forth its submissions before the ld. CIT(A).

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 ld. CIT(A) with a direction to decide the appeal afresh as per law after allowing a reasonable opportunity of hearing to the assessee. I order accordingly. The ld. AR has undertaken that the assessee will render full assistance to the ld. 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 06th December, 2023.

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

पुणे Pune; दिनांक Dated : 06th December, 2023
Satish

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,
SMC, Pune / DR, ITAT, 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	06-12-2023	Sr.PS
2.	Draft placed before author	06-12-2023	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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