

आयकर अपीलीय अधिकरण
कोलकाता 'ए' पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA**

श्री राजेश कुमार, लेखा सदस्य

एवं

श्री संजय शर्मा, न्यायिक सदस्य

के समक्ष

Before

SRI RAJESH KUMAR, ACCOUNTANT MEMBER

&

SONJOY SARMA, JUDICIAL MEMBER

I.T.A. No.: 769/KOL/2023

Assessment Year: 2017-18

***Uttarchandipur Gram Samabay Krishi Unnayan Samity
Ltd.....Appellant***
[PAN: AAAAU 7272 M]

Vs.

ITO, Ward-3(3), Malda.....Respondent

Appearances:

Assessee represented by – Sh. Siddarth Agarwal, Adv.

Department represented by – Sh. B.K. Singh, JCIT, Sr. D/R.

Date of concluding the hearing : December 11th, 2023

Date of pronouncing the order : January 5th, 2024

ORDER

Per Rajesh Kumar, Accountant Member:

This appeal preferred by the assessee is against the order passed by Learned Commissioner of Income-tax (Appeals)-NFAC, Delhi [hereinafter referred to Ld. 'CIT(A)'] dated 28.06.2023 for the Assessment Year (in short 'AY') 2017-18.

2. At the outset, ld. Counsel for the assessee submitted that ld. CIT(A) framed the appellate order *ex-parte* as the assessee could not respond to the notices issued on various dates and consequently no written submissions were filed. Ld. A/R submitted that the majority of the notices except one were issued during the period during which the COVID pandemic was at its peak and only one last notice was issued fixing the date for making response on 21.06.2023 which the assessee could not avail. Ld. A/R therefore, prayed that the issue needs to be examined afresh at the level of ld. CIT(A). Ld. A/R further, argued that even before the AO a major issue of Rs. 96.00 Lakh which was added by the AO on account of cash deposit during demonetization period was not examined by the AO as the assessee could not file necessary evidences. Accordingly, ld. A/R prayed before the Bench that the issue may be restored to the file of the AO for *de-novo* adjudication.

3. Ld. D/R on the other hand submitted that the assessee did not comply with various notices and therefore, the appeal of the assessee may kindly be dismissed.

4. After hearing the rival contentions and perusing the material on record, we find that the assessee is an association of persons and is operating as agricultural cooperative society. Since the appeal has not been decided by ld. CIT(A) on merit and so by the AO so far as the issue of cash deposit of Rs. 96.00 Lakh during the demonetization period is concerned. Accordingly, we restore this file to the file of the AO with the direction to decide the issues afresh after affording reasonable opportunity to the assessee.

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

Kolkata, the 5th January, 2024.

Sd/-

[Sonjoy Sarma]
Judicial Member

Sd/-

[Rajesh Kumar]
Accountant Member

Dated: 05.01.2024

Bidhan (P.S.)

Copy of the order forwarded to:

- 1. Uttarchandipur Gram Samabay Krishi Unnayan Samity Ltd., C/o Subash Agarwal & Associates, Advocates Siddha Gibson, 1, Gibson Lane, Suite 213, 2nd Floor, Kolkata-700 069.**
- 2. ITO, Ward-3(3), Malda.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata