

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI**

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM**

आयकरअपील सं./ ITA No.613 & 614/Chny/2024
(निर्धारणवर्ष / Assessment Yeas: 2016-17 & 2018-19)

Nanjundapuram Primary Agricultural
Cooperative Credit Society,
2/155, Nanjundapuram,
Tagagam B.O.
Coimbatore 641 108.

Vs. The Income Tax Officer,
Non Corporate Ward 2(1)
Coimbatore

[PAN: AAAAN 9389G]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri. M. Karunanantham, Advocate
: Shri. S. Easwar, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 20.05.2024

घोषणा की तारीख /Date of Pronouncement

: 29.05.2024

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

Aforesaid appeals by assessee for Assessment Years (AYs) 2016-17 and 2018-19 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 13.02.2024 and 05-02-2024 in the matter of assessment orders framed by the Ld.AO u/s 143(3)of the Act on 21-12-2018 and 23.07.2021 respectively.

2. The crux of the issue is that the assessee was denied deduction u/s 80P(2)(d) and u/s 80P(2)(a)(i) of the Act etc. The Ld. CIT(A) confirmed the same since the assessee failed to make any representation therein. Aggrieved, the assessee is in further appeal before us.
3. During hearing none has appeared for assessee. The Ld. Sr. DR has pleaded for dismissal of the appeal.
4. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity to the assessee to substantiate its case. Accordingly, the appeal is restored back to learned CIT(A) for de novo adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. CIT(A) shall be at liberty to proceed with disposal of appeal on merits.
5. The appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 29th day of May, 2024.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated : 29 -05-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

