

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "SMC", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
AND  
SMT. RENU JAUHARI, ACCOUNTANT MEMBER**

**ITA No.124/M/2024  
Assessment Year: 2014-15**

<b>M/s. Shivchhtrapati Co-Operative Credit Society Limited,</b> Sector-17, SS-1, Room No.699, Koparkhairane, Navi Mumbai, Maharashtra- 400 709 <b>PAN: AADAS8650E</b>	Vs.	<b>Income Tax Officer,</b> Ward 28(3)(1), Vashi Railway Station, 3 <sup>rd</sup> Floor, Vashi, Navi Mumbai- 400 703
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Sushant N. Alme, A.R.  
Revenue by : Shri C.T. Mathews, Sr. DR

Date of Hearing : 22 . 05 . 2024  
Date of Pronouncement : 29 . 05 . 2024

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the assessee against the order dated 08.12.2023, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2014-15.

**2.** In the instant case, the Assessing Officer (AO) made the disallowance of Rs.8,63,256/- on account of deduction claimed under section 80P of the Act. On appeal, the Ld. Commissioner though afforded various opportunities to the assessee, however, the assessee made no compliance and therefore the Ld. Commissioner in the absence of relevant reply/documents was constrained to decide the appeal of the assessee for non-prosecution and consequently dismissed the same in the absence of any evidence to rebut the assessment order. Though the conduct of the assessee do not seem to be reasonable and condonable, however, considering the peculiar facts that the Ld. Commissioner in the absence of relevant reply/documents failed to decide the appeal in its right perspective and proper manner and therefore for just decision of the case and for the ends of substantial justice, we are inclined to set aside the impugned order and consequently remanding the instant case to the file of the Ld. Commissioner for decision afresh on merits, suffice to say by affording reasonable opportunity to the assessee to substantiate its claim.

**3.** We also direct the assessee to cooperate with the appellate proceedings and to file the relevant submissions/documents which would be essential and required by the Ld. Commissioner for proper adjudication of the case. We clarify, in case of further default the assessee shall not be entitled for any leniency. Hence, the case is remanded accordingly.

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

**Order pronounced in the open court on 29.05.2024.**

**Sd/-  
(RENU JAUHARI)  
ACCOUNTANT MEMBER**

**Sd/-  
(NARENDER KUMAR CHOUDHRY)  
JUDICIAL MEMBER**

\* Kishore, Sr. P.S.  
Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.