

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI R.K. PANDA, VICE PRESIDENT
AND
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.1405 to 1412/PUN/2023
निर्धारण वर्ष / Assessment Years : 2013-14 to 2016-17

Gourishankar Education Society, Panchganga Apartment, Opp. Axis Bank, Radhika Road, Satara-415001 PAN : AAATG6668A	Vs.	ITO Exemption, Ward - 1(1), Pune
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

Assessee by :	Shri Kishor B. Phadke
Department by :	Shri Ramnath P. Murkude
Date of hearing :	06-06-2024
Date of Pronouncement :	12-06-2024

आदेश / ORDER

PER S.S. GODARA, JM :

The instant batch of eight appeals pertains to a single assessee having Gourishankar Education Society. All other relevant details stand duly tabulated hereunder :

Sr. No.	ITA No.	A.Y.	Order appealed against	Proceedings u/s.
1	1405/PUN/2023	2013-14	NFAC, DIN & Order No. ITBA/NFAC/S/250/2023-24/1057283993(1), Dt. 23.10.2023	147 r.w.s.144
2	1406/PUN/2023	2013-14	NFAC, DIN & Order No. ITBA/NFAC/S/250/2023-24/1057284096(1), Dt. 23.10.2023	271(1)(c)
3	1407/PUN/2023	2014-15	NFAC, DIN & Order No. ITBA/NFAC/S/250/2023-24/1057534039(1), Dt. 31.10.2023	147 r.w.s.144
4	1408/PUN/2023	2014-15	NFAC, DIN & Order No. ITBA/NFAC/S/250/2023-24/1057534873(1), Dt. 31.10.2023	271(1)(c)

5	1409/PUN/2023	2015-16	NFAC, DIN & Order No. ITBA/NFAC/S/250/2023-24/1057284579(1), Dt. 23.10.2023	147 r.w.s.144
6	1410/PUN/2023	2015-16	NFAC, DIN & Order No. ITBA/NFAC/S/250/2023-24/1057284834(1), Dt. 23.10.2023	271(1)(c)
7	1411/PUN/2023	2016-17	NFAC, DIN & Order No. ITBA/NFAC/S/250/2023-24/1057285364(1), Dt. 23.10.2023	147 r.w.s.144
8	1412/PUN/2023	2016-17	NFAC, DIN & Order No. ITBA/NFAC/S/250/2023-24/1057285519(1), Dt. 23.10.2023	271(1)(c)

Heard both the parties at length. Case files perused.

2. The assessee submits at the outset that the learned CIT(A)'s four orders under challenge herein in ITA Nos. 1405, 1407, 1409 & 1411/PUN/2023 had refused to condone the corresponding delay(s) on the one hand and at the same time, they have upheld the assessing authority's action making corresponding quantum addition(s) involving varying sums. Mr. Phadke further states very fairly that the assessment(s) in question herein have also been framed ex-parte on account of the disputes arising in the managing committee of the assessee trust during the relevant period which culminated in various communications gaps amongst its office, auditors and the arguing counsel's level. He lastly undertakes to plead and prove all the relevant facts if granted one more effective innings before the learned lower authorities.

3. Mr. Murkunde on the other hand vehemently supported the learned lower authority's action inter alia proceedings ex-parte against the assessee on account of its non-appearance all along.

4. We have given our thoughtful consideration to the forgoing rival stand and are of the considered view with larger interest of justice would be met in case the learned CIT(A)/NFAC reexamines the assessee's case(s) on merits keeping in mind the fact that foregoing reasons of the communication gaps at various levels could not be altogether ruled out in such an instance. Mr. Murkunde sought to highlight the fact that the CIT(A)/NFAC has further refused to condone the delay(s) as well as once the assessee had instituted its lower appeal(s) on 18.03.2023 against the assessment(s) order dated 16.03.2022. He fails to rebut the fact that the Assessing Officer had framed ex-parte assessment(s) herein which could not be taken to the logical conclusion on account of the management issues in assessee's governing body. Be that as it may, hon'ble apex court's landmark decision in Collector Land Acquisition Vs. MST Katiji (1987) 167 ITR 471 (SC) has settled the law long back that all such procedural aspects must make way for the cause of substantial justice. We accordingly restore the assessee's instant four quantum appeals in ITA Nos. 1405, 1407, 1409 & 1411/PUN/2023 back to the CIT(A)/NFAC for its appropriate adjudication as per law u/s. 250(6) of the Act requiring it to frame points of determination followed by a detailed adjudication thereof. It is made clear that it shall be assessee's risk and responsibility only to plead and prove all the relevant facts in consequential proceedings within three effective opportunities of hearing. Ordered accordingly.

5. The assessee's penalty appeals in ITA Nos. 1406, 1408, 1410 & 1412/PUN/2023 follow the suit being consequential in nature. They are also allowed for statistical purposes in very terms.

6. No other ground or arguments has been pressed before us at either parties at this stage.

7. These assessee's eight appeals are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 12th June, 2024.

Sd/-
(R.K. Panda)
VICE PRESIDENT

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 12th June, 2024.
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune