

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT  
AND SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

ITA No.875/Bang/2024
Assessment Years : 2017-18

Primary Agricultural Credit Co-operative Society Ltd., Kalakeri, At Post : Kalakeri, TQ : Sindagi, Dist T: Vijaypur.  <b>PAN – AADAP 2608 K</b>	Vs.	The Income Tax Officer, Ward – 3, Bijapur.
APPELLANT		RESPONDENT

Assessee by	:	Shri C.U Bolmal, C.A
Revenue by	:	Shri Ramanathan, Addl. CIT (DR)

Date of hearing	:	10.06.2024
Date of Pronouncement	:	18.06.2024

**ORDER**

**PER WASEEM AHMED, ACCOUNTANT MEMBER:**

This is an appeal filed by the assessee against the order passed by the NFAC, New Delhi dated 07/04/2024 in DIN No. ITBA/ NFAC/S/ 250/ 2023-24/1062174434(1) for the assessment year 2017-18.

2. On perusal of the Id. CIT(A) order, we note that there were effectively 3 notices issued by the Id. CIT(A) fixing the date of hearing but there was no representation by the assessee. In the absence of any co-operation by the assessee, the Id. CIT(A), after considering the assessment order, dismissed the appeal filed by the assessee. However, the Id. AR before us contended that one of the notices was issued by the Id. CIT(A) during the COVID pandemic period and,

therefore, the assessee could not make any compliance. Furthermore, 2 notices were issued by the Id. CIT(A) fixing the date of hearing within a gap of 8 days only. As per the Id. AR, the Id. CIT-A should have given one more opportunity to the assessee to represent its case in the interest of justice and equity. Further, the Id. AR submitted that the assessee also failed to represent the case before the AO and, therefore, he prayed to restore the issue to the file of the AO for fresh adjudication as per the provisions of law. The Id. AR has also taken responsibility for the necessary compliances during the assessment proceedings and assured us not to seek any adjournment without just cause.

3. On the other hand, the Id. DR did not raise any serious objection if the matter is set aside to the file of AO for fresh adjudication as per the provisions of law.

4. We have heard the rival contentions of both the parties and perused the materials available on record. Considering the facts stated above and the responsibility taken by the Id. Counsel for the assessee, and in the interest of justice and equity, we are inclined to give one more opportunity to the assessee to represent its case before the AO. Accordingly, we set aside the issue to the file of the AO for fresh adjudication as per the provisions of law. Hence, the ground of appeal raised by the assessee is hereby allowed for statistical purposes.

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

Order pronounced in court on 18<sup>th</sup> day of June, 2024

Sd/-

**(GEORGE GEORGE K)**

Vice President

Bangalore, Dated, June, 2024

Sd/-

**(WASEEM AHMED)**

Accountant Member

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore