

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

BEFORE SHRI SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI K.M. ROY, ACCOUNTANT MEMBER

ITA no.341/Nag./2023
(Assessment Year : 2014-15)

ITA no.342/Nag./2023
(Assessment Year : 2015-16)

ITA no.343/ Nag./2023
(Assessment Year : 2016-17)

Mahila Utkarsha Pratishtan
Civil Lines, Risod 431 001
PAN - AABTM5072D

..... Appellant

v/s

Income Tax Officer (Exemp.)
Ward-3, Nagpur

..... Respondent

Assessee by : Shri Abhay Agrawal
Revenue by : Shri Kailash C. Kanojiya

Date of Hearing - 13/05/2024

Date of Order - 13/05/2024

ORDER

PER V. DURGA RAO, J.M.

The aforesaid appeals have been filed by the assessee challenging the impugned order dated 29/08/2023, for the A.Y. 2014-15, and orders of even date 28/08/2023, for the A.Y. 2015-16 and 2016-17, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*the learned CIT(A)*].

2. When this appeal is taken up for hearing, the learned Counsel for the assessee submitted that the learned CIT(A) passed an ex-parte order and prayed that one more opportunity may be given to the assessee to substantiate its case before the learned CIT(A).

3. On the other hand, the learned Departmental Representative strongly supported the order passed by the learned CIT(A).

4. We have heard both the parties, perused the materials available on record and gone through order of the authorities below. We find that the order passed by the learned CIT(A) is an ex-parte order. By considering the entire facts and circumstances of the case and also by following the principles of natural justice, one more opportunity should be given to the assessee to substantiate his case before the learned CIT(A). Thus, we set aside the impugned order passed by the learned CIT(A) and remit the matter to the file of the learned CIT(A) and direct him to adjudicate the matter afresh after providing reasonable opportunity of being heard to the assessee. It is also directed that the assessee should not seek adjournment without there being a justified reason. Accordingly, all the grounds raised by the assessee in these appeals are allowed for statistical purposes.

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

Order pronounced in the open Court on 13/05/2024.

Sd/-
R.M. ROY
ACCOUNTANT MEMBER

Sd/-
V. DURGA RAO
JUDICIAL MEMBER

NAGPUR, DATED: 013/05/2024

Copy of the order forwarded to:

- (1) The Assessee;*
- (2) The Revenue;*
- (3) The PCIT / CIT (Judicial);*
- (4) The DR, ITAT, Nagpur; and*
- (5) Guard file.*

*Pradeep J. Chowdhury
Sr. Private Secretary*

True Copy
By Order

Sr. Private Secretary
ITAT, Nagpur