

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH : BANGALORE**

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

ITA No.557/Bang/2024
Assessment Years : 2017-18

M/s Primary Co-operative Agriculture and Rural Development Bank Ltd., 1, PCA & R&D Bank Ltd., Hirekalmata Road, Honnali, Davanagere Dist. – 577 217.	Vs.	The Income Tax Officer, Ward – 1, Davanagere.
PAN – AAAAP 2554 P		
APPELLANT		RESPONDENT

Assessee by	:	Ms. Sunaiana Bhatia, CA
Revenue by	:	Shri Ganesh R Ghale, Standing Counsel

Date of hearing	:	30.05.2024
4Date of Pronouncement	:	22.07.2024

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This is an appeal filed by the Revenue against the order passed by the NFAC, New Delhi dated 21/08/2023 in DIN No. ITBA/ NFAC/S/ 250/ 2023-24/1055291177(1) for the assessment year 2017-18.

2. In the present case, the Id. CIT(A) has issued several notices communicating the dates of hearing of the appeal at the email dr.basu2575@gmail.com whereas the email.id given in Form No. 35 for the purpose of communication is pcardbankhonnali@yahoo.in Thus, it is transpired that the notices issued by the Id. CIT(A) communicating the dates of hearing were not received by the assessee and hence there was no compliance by the assessee. However, the Id. CIT(A) in the

absence of any compliance by the assessee confirmed the order of the AO. Considering all these facts stated above, we find that it is a fit case, which needs to be re-visited at the level of Id. CIT(A).

3. Before parting, it is also noticed that there was also no compliance by the assessee during the assessment proceedings. Thus, if we set aside the issue to the file of the Id. CIT-A, then he has to call for the remand report from the AO on the documents to be filed by the assessee. This process will delay the proceedings to dispense the justice. Therefore, in the interest of justice and fair play, we are inclined to extend one more opportunity to the assessee to produce the necessary evidence and make necessary compliance before the AO. It is also directed to the assessee not to seek any adjournment with just cause. Hence, we set aside the issue to the file of the AO for necessary verification and fresh adjudication in the light of the above stated discussion and as per the provisions of law. Thus, the appeal filed by the assessee is hereby allowed for statistical purposes.

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

Order pronounced in court on 22nd day of July, 2024

Sd/-

(GEORGE GEORGE K)
Vice President

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore,
Dated, 22nd July, 2024

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