

IN THE INCOME TAX APPELLATE TRIBUNAL

NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER

S.M.C. MATTER

ITA no.385/Nag./2023

(Assessment Year : 2013-14)

Mahila Utkarsha Pratisthan
Civil Lines, Risod 431 001
PAN – AABTM5072D

..... Appellant

v/s

Income Tax Officer.
Exemption-3, Nagpur

..... Respondent

Assessee by : Shri Abhay Agrawal
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 13/08/2024

Date of Order – 21/08/2024

ORDER

The present appeal has been filed by the assessee challenging the impugned order dated 14/09/2023, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [“learned CIT(A)”], for the assessment year 2013-14.

2. In its appeal, the assessee has raised following grounds:-

“1. Whether the assessment order passed dated 16/12/2019 does not bear DIN on the body of the order thereby, rendering it invalid as per CBDT Circular No.19 of 2019.

2. Whether on the facts and in law, the action of learned AO in reopening the assessment by issuing notice u/s 148 is bad in law.

3. Whether on the facts and in law, the assessment order passed by the learned AO u/s 144 row.s. 147 of the Act is erroneous and bad in law.

4. *Whether on the facts and in law, the learned CIT(A) erred in upholding the action of learned AO in making addition of Rs.48,85,305 to total income of the assessee.*

5. *Whether on the facts and in law, the learned CIT(A) erred in upholding the action of learned AO in treating the exempt income i.e compensation received from Special Land Acquisition Officer amounting to Rs. 48,85,305/- as undisclosed taxable income.*

6. *Whether on the facts and in law, the learned CIT(A) erred in upholding the action of learned AO in denying exemption under section 11 claimed by the Appellant Trust and determining assessed income at Rs.48,85,305.*

7. *Whether on the facts and in law, the learned CIT(A) erred in upholding the action of learned AO in treating the Appellant Trust as an AOP and levying tax at maximum marginal rate.*

8. *Whether on the facts and in law, and without prejudice to other grounds, the learned AO and learned CIT(A) erred in forfeiting the exemption claimed under section 11 on entire income.*

9. *Whether on the facts and in law, the learned CIT(A) erred in not providing sufficient opportunity of being heard, thereby breaching principles of natural justice.*

10. *The Assessee craves leave to add, alter, vary, omit, amend or delete one or more of the above grounds of appeal before, or at the time of, hearing of the appeal, so as to enable the Hon'ble Tribunal to decide this appeal according to law."*

3. 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).

4. On the other hand, the learned D.R. submitted that the learned CIT(A) has given sufficient opportunities inspite of that the assessee has not appeared before the learned CIT(A) and not filed relevant details. He strongly supported the orders passed by the learned CIT(A).

5. I have heard both the parties, perused the materials available on record and gone through orders of the authorities below. I find that though the

learned CIT(A) gave opportunities to the assessee, ultimately, the order passed by him is an ex-parte order. Therefore, I am of the opinion that 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). In view of the above, the order passed by the learned CIT(A) is set aside 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 this appeal are allowed for statistical purposes.

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

Order pronounced in the open Court on 21/08/2024

Sd/-
V. DURGA RAO
JUDICIAL MEMBER

NAGPUR, DATED: 21/08/2024

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