

**आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“C” BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**1. आयकर अपील सं. ITA No.1440/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2013-14)**

**&**

**2. आयकर अपील सं. ITA No.1441/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2021-22)**

<b>Uttiramerur Panchayat Union</b> <b>Teacher’s Co-operative Thrift &amp; Credit</b> <b>Society Limited</b> No.1, Rayar Street, Uttiramerur, Kanchipuram-603 406.	<b>बनम</b> / Vs.	<b>ITO</b> Ward-1 Kanchipuram.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AAAAU-5459-J</b>		
<b>(अपीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	<b>:</b>	None
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	<b>:</b>	Ms. R.Anita (Addl.CIT) -Ld.Sr. DR

सुनवाईकी तारीख/ <b>Date of Hearing</b>	<b>:</b>	26-08-2024
घोषणाकी तारीख / <b>Date of Pronouncement</b>	<b>:</b>	04-09-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeals by assessee for Assessment Years (AY) 2013-14 & 2021-22 arises out of separate orders of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 12-10-2023 & 29-11-2023 respectively in the matter of separate assessments framed by Ld. Assessing Officer [AO] on best

judgment basis u/s 147 r.w.s 144 r.w.s 144B of the Act / 143(3) r.w.s 144B of the Act on 27-03-2022 / 21-12-2022. At the time of hearing, none appeared for the assessee despite notice. The Ld. Sr. DR has pleaded for dismissal of the appeals. The registry has noted delay of 157 / 109 days in the appeals, the condonation of which has been sought by the assessee on the strength of an affidavit of Secretary of the assessee society. Considering the fact that the assessee is a society, the delay is condoned.

2. From assessment order of AY 2021-22, it emerges that the sole issue that arises for our consideration is assessee's claim of deduction u/s 80P(2)(a)(i). The brief facts of the case are that the assessee is a Co-operative Credit Society registered under Tamilnadu Co-operative Society. In the absence of any details forthcoming from the assessee, Ld. AO denied the deduction claimed u/s 80P(2)(a)(i) of the Act. The Ld. CIT(A) confirmed the same since the assessee again failed to make any representation therein. In AY 2013-14, Ld. AO made addition u/s 69A for Rs.61.27 Lacs which was confirmed by Ld. CIT(A) in similar manner. Aggrieved, the assessee is in further appeal before us.

3. Though the assessee has remained negligent and keeping in mind the principle of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, both the appeals stand restored back to the file of Ld. CIT(A) for de novo adjudication after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. CIT(A) shall be at liberty to proceed with disposal of the appeals on merits on the basis of material on record.

4. Both the appeals stand allowed for statistical purposes.

*Order pronounced on 4<sup>th</sup> September, 2024*

*Sd/-*  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

*Sd/-*  
**(MANOJ KUMAR AGGARWAL)**  
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :04-09-2024  
*DS*

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT Chennai.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF