

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH: CHENNAI

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुकला, लेखा सदस्य के समक्ष  
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1728/Chny/2024

निर्धारण वर्ष /Assessment Years: 2016-17

Morattupalayam Primary Agricultural  
Coop. Credit Society Ltd,  
No.1/142, Kavundampalayam,  
Morattupalayam (Post), Uthukulli  
Taluk, Tirupur,  
Tamil Nadu-638752.  
[PAN: AACAM0406D]

Income Tax Officer,  
Ward-1(2),  
Tirupur.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Ms. A. Vijayalakshmi, C.A

प्रत्यर्थी की ओर से /Respondent by

: Ms.Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 09.09.2024

घोषणा की तारीख /Date of Pronouncement

: 11.09.2024

**आदेश / ORDER**

**PER AMITABH SHUKLA, A.M :**

This appeal is filed against the order bearing DIN & Order No.ITBA/NFAC/S/250/2023-24/1063022801(1) dated 20.03.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment year 2013-14. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 20.03.2024 passed by NFAC, Delhi.

2.0 It is seen from records that there is delay of 25 days in the filing of this appeal. An affidavit has been filed conveying that the secretary of the appellant Co-operative Society was preoccupied with finalization of statutory audit contributing to delay in filing of the appeal. The Ld. Counsel for the assessee accordingly prayed for condonation of the delay and adjudication of the appeal. We find sufficient force in the assessee's arguments. No appellant gains by non-prosecution of its case and reasonable opportunity of being heard is a natural right of every litigant. The delay in filing the appeal is therefore condoned and the appeal is being adjudicated as under.

3.0 Perusal of the grounds of appeal indicates that the principle issue at the base of the controversy is denial of reduction u/s 80P of the Act as well as treatment of interest income received from Central Co-operative Bank. The Ld. Counsel for the assessee placed reliance upon a catena of judicial pronouncements indicating its suitability for grant of deduction u/s 80P as well as treatment of interest income received from Central Co-operative Bank as exempt. In support of its contentions the Ld. Counsel for the assessee placed several documents in the form of a paper book. The Ld. DR informed that the order of Ld. First Appellate Authority dated 20.03.2024 is an ex-parte order on account of non-compliance by the assessee and that the purported documents, now filed,

through paper book were never put up for consideration of the Ld. First Appellate Authority.

4.0 We have heard rival submissions in the light of material available on records. In the contemporaneous scheme of things prescribed under the Income Tax Act a Commissioner of Income Tax (Appeals) or a joint / additional Commissioner of Income Tax (Appeals) is designated appellate authority to ordinarily attend to grievances of a Taxpayer as Ld. First Appellate Authority. The impugned authorities have been vested with power of examining facts of the case in the light of statutory provisions, judicial pronouncements etc., once an assessee challenges an order of assessment. Para-5 on Page-4 of the order of Ld. First Appellate Authority dated 20.03.2024 Supra, vividly demonstrates that the appellant assessee was accorded several opportunities from Jan-2021 to March-2024 which remained uncomplained compelling the Ld. Commissioner of Income Tax (Appeals) to pass ex-parte order. Thus seen the documents placed now in the form of a paper book were never considered by the Ld. First Appellate Authority. However, in the interest of natural justice, we are of the view that to do substantial justice one more opportunity be provided to the assessee to represent the true and clear facts before the Ld.CIT(A) and hence, we set aside his orders and remand the back matter for re adjudication after considering all the documents filed by the

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assesse and giving him an opportunity of being heard. The said remission is however subject to the assessee paying a cost of Rs.2500/-(two thousand five hundred only) to be paid to the Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras on or before 31.10.2024. The assessee will pay this cost and produce the receipt before the Ld. CIT(A).

5.0 The grounds of appeal raised by the assessee are therefore allowed for statistical purposes.

6.0 In the result the appeal is allowed.

Order pronounced on 11th, September-2024 at Chennai.

**Sd/-**

(यस यस विश्वनेत्र रवि)

**(SS Viswanethra Ravi)**

न्यायिक सदस्य / **Judicial Member**

**Sd/-**

(श्री अमिताभ शुक्ला)

**(Amitabh Shukla)**

लेखा सदस्य / **Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 11<sup>th</sup>, September-2024.

KB/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT - Coimbatore
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF