

IN THE INCOME TAX APPELLATE TRIBUNAL

NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER

S.M.C. MATTER

ITA no.336/Nag./2024

(Assessment Year : 2015-16)

Shree Satya Sai Bahuudeshiya
Shikshan Prashikshan Sanstha
Bapat Nagar, Chandrapur 442 401
PAN – AAHTS0615E

..... Appellant

v/s

Addl. Commissioner of Income Tax
National Faceless Appeal Centre, Delhi

..... Respondent

Assessee by : None

Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 14/10/2024

Date of Order – 25/10/2024

ORDER

The present appeal has been filed by the assessee challenging the impugned order dated 14/05/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*"learned CIT(A)"*], for the assessment year 2015-16.

2. The assessee has raised following grounds:-

"1] Learned CIT(A) erred in not allowing the deduction u/s.13(3) and 13(1)(c) claimed by the Appellant.

2] Learned A.O. and CIT(A) both have not considering Appellant's submission and various documents filed before them.

3] Learned CIT(A) erred in disallowing the claim amounting to Rs.9,40,000/-.

4] Learned CIT(A) erred in not giving proper opportunity to the Appellant.

5] Appellant crave to urge additional grounds at the time of hearing, if necessary.”

3. When this appeal is taken up for hearing, no one was present on behalf of the assessee to represent its case and assist the Bench for adjudication of its appeal. There is no application for adjournment of hearing either. Therefore, I proceed to dispose of the appeal ex-parte qua the assessee after hearing the learned Departmental Representative and on the basis of material available on record.

4. 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 find that the learned CIT(A) passed an ex-parte order. I also find that though the learned CIT(A) gave opportunities to the assessee, ultimately, the order passed by him is an ex-parte order. Though the learned Departmental Representative has opposed for restoring the entire matter to the file of the learned CIT(A), however, I am of the opinion that one opportunity should be granted to the assessee to substantiate its case by restoring the matter to the file of the Assessing Officer to enable the assessee to substantiate its 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 25/10/2024

NAGPUR, DATED: 25/10/2024

**Sd/-
V. DURGA RAO
JUDICIAL MEMBER**

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