

आयकर अपीलिय अधिकरण, हैदराबाद पीठ में
**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B", HYDERABAD**

BEFORE

SHRI K. NARASIMHA CHARY, HON'BLE JUDICIAL MEMBER &
SHRI MADHUSUDAN SAWDIA, HON'BLE ACCOUNTANT MEMBER

आ. अपी. सं. / ITA Nos. 798 & 799/Hyd/2024
(निर्धारण वर्ष / Assessment Year: 2017-18)

J 979 Kunkalamarru Income Tax Officer,
Primary Agricultural Co- Vs. Ward-1,
operative Credit Society Chirala.
Limited, Kunkalamarru,
Prakasam District, Andhra
Pradesh – 523168.
PAN: AAFFJ2886A

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri Srinivas Maddury, AR

राजस्व द्वारा/Revenue by: Shri Mookambikeyan S – Sr. AR

सुनवाई की तारीख/Date of hearing: 11/11/2024
घोषणा की तारीख/Pronouncement on: 13/11/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, Judicial Member:

Aggrieved by the orders dated 24/06/2024 and 25/06/2024 passed by the learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of J 979 Kunkalamarru Primary Agricultural Co-operative Credit Society Limited

("the assessee") for the assessment year 2017-18, the assessee preferred these appeals.

2. At the outset, the learned Authorized Representative ("learned AR") submitted that the assessee is not well conversant with the proceedings under the Income Tax Act, 1961 ("the Act") and though the assessee filed an affidavit stating that wrong PAN was allotted to the assessee and every effort was made to explain the same and to get it rectified, however, since the assessee could not gather all the material required for making out their claim before the learned Assessing Officer ("learned AO") and the learned CIT(A), its claim was not accepted. Learned AR requested for affording an opportunity for submission of all the relevant material before the learned Revenue Authorities and to get its claim adjudicated on merits.

3. Learned Departmental Representative ("learned DR") opposed the request made on behalf of the assessee stating that the learned CIT(A) was constrained to observe that the negligence on behalf of the assessee during the course of assessment proceedings and also before the Appellate Authority, and observed that in the absence of any application for admission of additional evidence under Rule 46A of the Income Tax Rules, 1962 ("the Rules"), the claim of the assessee cannot be considered and therefore, no opportunity may further be provided to the assessee.

4. Having gone through the record, we are of the considered opinion that the assessee did not prosecute the proceedings before the learned Lower Authorities by submitting the documents they relied upon and also praying for the submission of the additional evidence which resulted in denial of the relief to the assessee. However, all the endeavor of the learned Revenue Authorities is to determine the correct tax liability of the assessee and more particularly in view of the fact that the assessee is a Primary Agricultural Cooperative Credit Society. In this set of

circumstances, we are of the considered view that the ends of justice would be met by affording a final opportunity to the assessee to submit all the material before the learned AO and get its case adjudicated on merits.

5. With this view of the matter, we accept the request made on behalf of the assessee. Accordingly, we set-aside the impugned order and restore the issue to the file of the learned AO to admit the material, if any, filed by the assessee and to take a view in accordance with law after affording a reasonable opportunity to the assessee of being heard. Grounds are answered accordingly.

6. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 13th November, 2024.

Sd/-
(MADHUSUDAN SAWDIA)
लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-
(K. NARASIMHA CHARY)
न्यायिकसदस्य/JUDICIAL MEMBER

Dated :13.11.2024
OKK - SPS

Copy forwarded to:

1. J 979 Kunkalamarru Primary Agricultural Co-operative Credit Society Limited, 3-127, Kunkalamarru Prakasam, Kunkalamarru BO, 523168, Andhra Pradesh.
2. Income Tax Officer, Ward-1, Chirala, Andhra Pradesh-523155.
3. Pr. CIT, Guntur.
4. DR, ITAT, Hyderabad.
5. GUARD FILE

TRUE COPY

ASSISTANT REGISTRAR
ITAT, HYDERABAD