

**IN THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH**

**(Through Virtual Court)**

**BEFORE SHRI INTURI RAMA RAO, AM  
AND SHRI PRAKASH CHAND YADAV, JM**

**ITA No. 211/Coch/2024  
Assessment Year: 2017-18**

The Calicut Co-operative Farms Feeds and Agro  
Industrial Service Society Ltd.  
Kovoor, Medical College Post  
Kozhikode 673007  
[PAN: AADAT9952E]

..... Appellant

v.S

The Income Tax Officer- 1(4)  
Aayakar Bhavan, North Block  
Mananchira  
Kozhikode 673001

..... Respondent

Appellant by: ----- None -----  
Respondent Smt. Leena Lal, Sr. D.R.  
by:

Date of Hearing: 18.11.2024  
Date of 29.11.2024  
Pronouncement:

**ORDER**

**Per: Inturi Rama Rao, AM**

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 28.12.2023 for Assessment Year (AY) 2017-18.

2. Brief facts of the case are that the assessee, a primary agricultural credit society, filed return of income for AY 2017-18 claiming deduction u/s. 80P of the Income Tax Act, 1961 (the Act) on 28.03.2018 declaring a total income of Rs.10,50,710/-. Against the said return of income assessment was completed by the Income Tax Officer, Ward - 1(4), Kozhikode (herein after "the AO") at a total income of Rs. 34,65,295/- after making addition of Rs. 24,14,585/- being the cash deposits made during the demonetisation period.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal for non prosecution placing reliance of the decision of the Hon'ble Supreme Court in the case of CIT vs. B. Bhattachargee & Another 118 ITR 461 without entering into the merits.

4. At the outset we find that there is a delay of 21 days in filing the present appeal. Keeping in view the statutory principle of law that ordinarily the litigant does not stands gain anything by filing the appeal belatedly, we are of the considered opinion that it is a fit case for condoning the delay. Accordingly we condone the delay and admit the appeals for adjudication.

5. At the outset se find that the CIT(A) has dismissed the appeal *in limine* for non prosecution by the assessee without dealing with the issues in the appeal on merit. It is the settled position of law that the CIT(A), even while disposing of the appeal *exparte*, is duty bound to dispose of the appeal on merit even in the absence of the assessee. Reliance in this regard can be placed on the decision of the Hon'ble

Bombay High Court in the case of PCIT vs. Premkumar Arjundas Luthra 279 CTR 614. Therefore, in the light of the above legal position we are of the considered view that the matter is required to be remanded to the file of the CIT(A) with a direction to dispose of the appeal de novo on merits after affording reasonable opportunity of hearing to the assessee.

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

Order pronounced in the open court on 29<sup>th</sup> November, 2024

Sd/-  
**(PRAKASH CHAND YADAV)**  
**JUDICIAL MEMBER**

Sd/-  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

Cochin, Dated: 29<sup>th</sup> November, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin