

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1910/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

S-237, Lakshmayur Primary- Agricultural Co-op. Credit Society, Lakshmayur, Omalur, Salem-636 016.	v.	The ITO, Ward-1(6), Salem.
[PAN: AAEAS 8634 H]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.Senthil Kumar, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Ms. Gowthami Manivasagam, JCIT
सुनवाईकीतारीख/Date of Hearing	:	24.09.2024
घोषणाकीतारीख /Date of Pronouncement	:	04.12.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee Primary Agricultural Cooperative Credit Society against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter in short "the Ld.CIT(A)"), Delhi, dated 24.05.2024.

2. At the outset, the Ld.AR of the assessee pointed out that the Ld.CIT(A) has passed an ex parte order qua assessee. According to the



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assessee, it didn't receive any notices of hearing due to glitches in the network/computer. Be that as it may, we note that the Ld.CIT(A) has not decided the grounds of appeal as stipulated under sub-section (6) of section 250 of the Income Tax Act, 1961 (hereinafter in short "the Act"). Therefore, we are inclined to set aside the impugned order of the Ld.CIT(A).

3. In addition to the above infirmity of the impugned order, it was also brought to our notice by the Ld.AR that the Assessment Order has been framed by the AO u/s.144 of the Act (best judgment assessment). According to the Ld.AR, omission to appear/respond during the course of assessment proceedings was not deliberate, since the official who handled the tax matters was not aware of the proceedings and therefore, the assessee was in the dark about the ongoing assessment proceedings. Be that as it may, it is noted that the assessee didn't get proper opportunity before the AO. Therefore, relying on the decision of the Hon'ble Supreme Court in the case of TIN Box Co. v. CIT reported in [2001] 249 ITR 216 (SC), we restore the assessment back to the file of the AO for de novo assessment and the assessee is directed to file written submissions/relevant documents as called for by the AO in the first round itself. Since there is negligence on the part of the assessee, cost of Rs.5,000/- is imposed which the assessee should remit to the State Legal Aid Authority, Hon'ble Madras High Court, and produce necessary proof of



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depositing of the same before the AO and thereafter, the AO to frame the de novo assessment after hearing the assessee in accordance to law.

4. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on the 04th day of December, 2024, in Chennai.

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(एबी टी. वर्की)

(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 04th December, 2024.

TLN, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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