

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI K.M. ROY, ACCOUNTANT, MEMBER

ITA no296/Nag./2024
(Assessment Year : 2015-16)

Ballarpur Sewa Samiti
Ballarpur, Chandrapur 442 401
PAN – AABAB3409Q

..... Appellant

v/s

Income Tax Officer
Ward-1, Chandrapur

..... Respondent

Assessee by : None
Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 03/12/2024

Date of Order – 12/12/2024

ORDER

PER V. DURGA RAO, J.M.

This appeal by eth assessee is against the impugned order dated 16/04/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2015-16.

2. Following grounds have been raised by the assessee:-

"1. That the order u/s 250 passed by the CIT(A) is bad in law and facts that the learned CIT(A) erred in dismissing application for condonation filed by the assessee.

2. That the learned CIT(A) erred in dismissing the liminie the appeal filed by the assessee.

3. That the assessing officer erred in issue of notice u/s 148 without recording a proper satisfaction u/s 147 and passed the order which is bad in law. Hence addition made by assessing officer must be deleted.

4. That the assessing officer erred in making addition of Rs. 3,25,25,000 u/s 69A without appreciating the facts that the cash credit in the bank a/c represent the fees and other dues paid by the student of the school run by the trust. Hence unjust addition must be deleted.

5. That the assessing officer erred in addition of interest on the bank deposit of Rs.1,26,073 as income of the trust without appreciating the fact that it is used/applied for the object of the trust. Hence wrong addition made by assessing officer to be deleted.

6. That the applicant craves leave to add or alter any other ground/ grounds at the time of hearing."

3. When the case was taken up for hearing neither the assessee nor any of its Authorised Representatives appeared on behalf of the assessee. There is no application for adjournment either. However, the Bench was of the opinion the appeal can be disposed off in the absence of the assessee and after hearing the learned D.R.

4. The learned Departmental Representative strongly objected stating that the assessee neither before the Assessing Officer nor before the learned CIT(A) appeared and hence the delay may not be condoned and prayed for dismissing the appeal of the assessee.

5. We have heard the learned Departmental Representative, perused the material available on record and gone through the orders of the authorities below. In this case, we find that there is a delay in filing the appeal before the learned CIT(A) and the assessee has not furnished Affidavit explaining the delay before the learned CIT(A) and resultantly the learned CIT(A) was justified in dismissing the belated appeal filed by the assessee. However, in the interest of justice and also by following the principles of natural justice,

we are of the opinion that the assessee deserves one opportunity to establish its case before the learned CIT(A). Consequently, we set aside the impugned order passed by the learned CIT(A) and restore the entire matter to his file for denovo adjudication on merit and in accordance with law. The assessee is also directed to furnish Affidavit explaining the delay in filing the appeal before the learned CIT(A) by adducing proper evidence. Needless to say that the learned CIT(A) shall provide reasonable opportunity of being heard to the assessee before adjudication of issues on merit and pass order in accordance with law.

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

Order pronounced in the open Court on 12/12/2024

Sd/-
K.M. ROY
ACCOUNTANT MEMBER

Sd/-
V. DURGA RAO
JUDICIAL MEMBER

NAGPUR, DATED: 12/12/2024

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