

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' (SMC) BENCH, CHENNAI**

माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**

आयकर अपील सं./ ITA No.2474/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2012-2013)

AA509 Koonampatti Primary
Agricultural Co-operative Credit
Society Limited,
K. Thottiyapalayam,
Kavuthampalayam (PO)
Kunnathur 638 109.
Tamil Nadu

Vs. The Income Tax Officer,
Ward 2(1)
Erode

[PAN: AACAA 0771B]

(अपीलार्थी/Appellant)

अपीलार्थी की ओर से/ Appellant by

प्रत्यर्थी की ओर से /Respondent by

(प्रत्यर्थी/Respondent)

: Mrs A. Vijayalakshmi, C.A.,

: Ms. T.M. Suganthamala, IRS, Addl. CIT.

सुनवाई की तारीख/Date of Hearing : 11.12.2024

घोषणा की तारीख /Date of Pronouncement : 13.12.2024

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in order No.ITBA/NFAC/S/250/2023-24/1053368090 (1) dated 31.05.2023. The assessment was framed by the Income Tax Officer, Ward 2(1) Erode for the assessment year

2012-13 u/s.144 rws 147 of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 23.12.2019.

2. Before us, Id. Counsel for the appellant submitted that the Id. AO as well as the Id. CIT(A) had not properly followed the principles of natural justice in true spirit. Id. Counsel for the appellant further prayed that if an adequate opportunity of hearing is given before Id.AO, assessee will prosecute the case in assessment proceedings properly. Per contra, the Id.Addl. CIT-DR relied upon the orders of the lower authorities and prayed for dismissal of appeal.

3. We have gone through the orders of lower authorities and submissions addressed by both parties before us. We are of the considered view that in the interest of justice assessee should be given one more opportunity before the Assessing Officer to prosecute his case. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. AO for denovo assessment on merits after affording proper opportunity of hearing to the assessee subject to cost of Rs.10,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same will be furnished by the Assessee before Ld.AO. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld.AO shall be at liberty to proceed with the denovo assessment on merits.

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

Order pronounced in the open court on 13th day of December, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated : 13-12-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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