

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

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 613/Coch/2024
Assessment Year: 2020-21**

Young Women's Christian Association Appellant
Kozhencherry P.O., Pathanamthitta 689641
[PAN: AAAAY3019Q]

vs.

The Income Tax Officer Respondent
Ward - 2, Thiruvalla

Appellant by: Shri Rajakannan, Advocate
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 17.01.2025
Date of Pronouncement: 23.01.2025

ORDER

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 03.05.2024 for Assessment Year (AY) 2020-21.

2. Brief facts of the case are that the appellant is a society registered under the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955. It is also duly registered u/s. 12A of the Income Tax Act, 1961 (the Act). The appellant filed the return of income for AY 2020-21 on 31.05.2021 declaring income of Rs. 46,100/-. The said return of income was processed by the CPC vide intimation dated 30.11.2021 at a total income of Rs. 25,48,381/- on the ground that the appellant had failed to file the

return of income within the due date prescribed u/s. 139(1) of the Act and also the prescribed audit report in Form 10B.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order confirmed the action of the AO, while passing the ex parte order.

4. Being aggrieved, the appellant is in appeal before me in the present appeal.

5. I heard the rival contentions of both the parties and perused the material available on record. From para 4 of the order passed by the CIT(A) it is clear that the CIT(A) had provided only one opportunity to represent the matter. Therefore, it is evident that the CIT(A) had not afforded sufficient and reasonable opportunity to represent the matter before him. Therefore, I am of the considered opinion that in the interest of justice the matter may be restored to the file of the CIT(A) for de novo adjudication in accordance with law after affording opportunity of being heard to the appellant.

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

Order pronounced in the open court on 23rd January, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 23rd January, 2025

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