

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

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER**

**SMC MATTER**

**ITA no.354 and 355/Nag./2024**  
**(Assessment Year : 2016-17 and 2018-19)**

Sant Tukdoji Nagri Sahakari  
Pat Sanstha Ltd.  
37, Nandori Road, Hinganghat 442 301  
PAN – AACAS0241C

..... Appellant

v/s

Income Tax Officer  
Ward-2, Wardha

..... Respondent

Assessee by : Shri Kishore P. Dewani  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 22/01/2025

Date of Order – 27/01/2025

**ORDER**

These appeals by the assessee are emanating from the impugned order dated 12/12/2023, passed for the assessment year 2016-17 and order dated 24/09/2023, passed for the assessment year 2018-19, by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*].

2. Insofar as the appeal filed by the assessee for the assessment year 2016-17 is concerned, during the course of hearing, we find that, as stated by the learned CIT(A) in its impugned order, that due to non-compliance and/or non-co-operation on behalf of the assessee during the first appellate

proceedings, the learned CIT(A) has dismissed the assessee's appeal without going onto the merits of the issues raised by the assessee.

3. As regards assessee's appeal for the assessment year 2018-19 is concerned, as stated by the learned CIT(A) in its impugned order, we find that there is a delay of 130 days in filing the first appeal before the learned CIT(A) and as a result of which the learned CIT(A) dismissed the assessee's appeal as not maintainable due to delay in filing the appeal before him.

4. When these appeals were taken up for hearing, the learned A.R. appearing for the assessee submitted that the learned CIT(A) passed the impugned orders without granting reasonable opportunity for hearing which resulted in passing of impugned orders by the learned CIT(A). He thus prayed that one opportunity may be granted by restoring these appeals to the file of the learned CIT(A) to enable the assessee to substantiate its cases before the learned CIT(A).

2. On the other hand, the learned D.R. submitted that despite the learned CIT(A) provided sufficient opportunities to the assesses, however, the assessee did not appear before the learned CIT(A) and not furnished relevant details. He strongly supported the orders passed by the learned CIT(A).

3. I have heard both the parties, perused the materials available on record and gone through orders of the authorities below. I find that though the learned CIT(A) granted opportunities to the assessee to substantiate its case, ultimately, the orders passed by him are without hearing the assessee.

Therefore, considering the overall facts and circumstances of the cases and to meet the ends of justice, I am of the opinion that by following the principles of natural justice, one opportunity should be given to the assessee to substantiate the case before the learned CIT(A). In view of the above, the impugned orders passed by the learned CIT(A) are hereby set aside and remit back the appeals to the file of the learned CIT(A) and direct him to adjudicate these appeal afresh on merit and in accordance with law after providing reasonable opportunity of being heard to the assessee. It is also directed that the assessee should not seek adjournment without there being a justified reason. Accordingly, all the grounds raised by the assessee in these appeals are allowed for statistical purposes.

4. In the result, assessee's appeals for A.Y. 2016-17 and 2018-19 are allowed for statistical purposes.

Order pronounced in the open Court on 27/01/2025

**NAGPUR, DATED: 27/01/2025**

**Sd/-  
V. DURGA RAO  
JUDICIAL MEMBER**

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