

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR "SMC" BENCH : NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER

ITA.No.597/NAG./2024
Assessment Year 2018-2019

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| Santaji Cooperative Society Maryadit, 1-Gram Panchayat Road, Mandal KUHI. PIN – 440 023. PAN AAABS2188R Maharashtra. | vs. | The Income Tax Officer, Ward-3(4), BSNL RTTC Bldg., NAGPUR. Maharashtra. |
| (Appellant) | | (Respondent) |

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| For Assessee : | -None- |
| For Revenue : | Shri Abhay Y. Marathe, Sr. DR |

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| Date of Hearing : | 28.01.2025 |
| Date of Pronouncement : | 03.02.2025 |

ORDER

PER V. DURGA RAO, J.M. :

This appeal has been filed by the assessee against the order dated 26.09.2024, of the learned CIT(A)-National Faceless Appeal Centre, Delhi, relating to assessment year 2018-2019.

2. Briefly stated facts of the case are that the assessee is an AOP and filed its return of income on 31.10.2018, declaring total income. At Rs.NIL. The case of the

assessee has been selected for scrutiny under CASS having issues “Investment/Advances/Loans and Business Expenses”. The Assessing Officer issued statutory notices u/sec.143(2) and 142(1) of the Act. Since, there were no response from the side of the assessee, the Assessing Officer issued show cause notice u/sec.144 of the Act calling for explanation of the assessee. The assessee did not file any reply to the said show cause notice. Therefore, the Assessing Officer determined the total income of the assessee at Rs.11,78,216/- vide order dated 24.02.2021 u/sec.144 r.w.s.143(3A) and 143(3B) of the Act.

3. On being aggrieved, the assessee carried the matter in appeal before the learned CIT(A). The learned CIT(A) issued several notices u/sec.250 of the Act to furnish information/documents as called for. In absence of any reply from the side of the assessee, the learned CIT(A) sustained the total income of Rs.11,78,216/- determined by the Assessing Officer.

4. Aggrieved by the order of the learned CIT(A), the assessee is in appeal before the Tribunal.

5. During the course of hearing, none appeared on behalf of the assessee. I, therefore, proceed to decide the appeal on merits, after hearing the Learned DR.

6. I find that the assessee society did not appear before the lower authorities despite providing opportunity and, therefore, the Assessing Officer determined the total income of the assessee at Rs.11,78,216/- which has been sustained by the learned CIT(A). I find that the Assessing Officer determined the total income of the assessee in absence of return of income by making additions on account of income from others, disallowance of commission expenses, disallowance of other expenses and disallowance of unpaid liability u/sec.43B of the Act. I find that the assessee is an AOP registered under the Law in Maharashtra engaged in providing credit facilities to its members. From the perusal of the order of the learned CIT(A), I find that the learned CIT(A) has simply confirmed the order of the Assessing Officer without deciding the issues on merits as contemplated u/sec.250(6) of the Act even the assessee did not appear before him. According to sec.250(6) of the Act, the learned

CIT(A) has to pass a speaking order by giving reasons for decision and adjudication thereof. Since, the Assessing Officer and the learned CIT(A) has passed the ex-parte order(s), I deem it fit and appropriate to remit the issue back to the file of learned CIT(A) with a direction to provide one more opportunity to assessee society to substantiate it's case in the larger interest of justice and decide the matter in issue as per fact and law. Needless to say, it is the assessee-society's sole risk and responsibility to plead and prove in consequential proceedings. I hold and direct accordingly.

7. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 03.02.2025.

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Nagpur, Dated 03rd February, 2025

VBP/-

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| 1. | The appellant |
| 2. | The respondent |
| 3. | The CIT(A), Nagpur concerned |
| 4. | The CIT, Nagpur concerned |
| 5. | The D.R. ITAT, Nagpur SMC-Bench, Nagpur |
| 6. | Guard File. |

//By Order//

//True Copy//

Sr. Private Secretary : ITAT : Nagpur Bench, NAGPUR.