

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
'SMC' BENCH, KOLKATA**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)**

**I.T.A. No. 1475/KOL/2024  
Assessment Year: 2012-2013**

***Sarbomangala Samabay Krishi Unnayan  
Samity Ltd.,.....Appellant  
Vill. Jewdhara, Post: Kalna, Block: Kalna-II,  
Dist. Purba Bardhaman-713409, West Bengal  
[PAN:AADAS6077K]***

**-Vs.-**

***Income Tax Officer,.....Respondent  
Ward-2(3), Burdwan,  
Aayakar Bhawan,  
Court Compound, Post Burdwan,  
Dist. Purba Bardhaman-713101, West Bengal***

**Appearances by:**

*Shri Shyamadar Bandhopadhyay, A.R., appeared on  
behalf of the assessee*

*Ms. Madhumita Das, Addl. CIT, appeared on behalf of  
the Revenue*

**Date of concluding the hearing: January 08, 2025**

**Date of pronouncing the order: February 13, 2025**

**O R D E R**

The present appeal is directed at the instance of assessee against the order of Id. Addl./JCIT (Appeals)-2, Pune dated 14<sup>th</sup> May, 2024 passed for Assessment Year 2012-13.

2. Brief facts of the case are that the assessee is a Cooperative Society engaged in supply of fertilizer, pesticides and agricultural products to its members. Apart from those activities, the Society was engaged in providing credit facilities and collection of deposits from its members. The assessee did not file its return of income for the A.Y. 2012-13. Later on, notice under section 148 was issued in favour of the assessee. In response to that notice, Society filed its return declaring total income at 'NIL'. The case was assessed as per section 144/143(3) and the order was passed on 16.02.2019 assessing the income at Rs.85,320/-. On being aggrieved, the assessee preferred an appeal before the Id. CIT(Appeals).

3. The Id. CIT(Appeals) has given several opportunities to the assessee to substantiate his claim, but the appellant did not file the written submissions and did not represent the case before the Id. CIT(Appeals). Thereafter the Id. Addl./JCIT(Appeals) dismissed the appeal on 14<sup>th</sup> May, 2024.

4. On being aggrieved, the assessee preferred an appeal before the ITAT.

5. At the time of hearing, it was the submission of the Id. Counsel for the assessee that Id. CIT(Appeals) did not consider the case on merit, rather he just upheld the order passed by the Id. Assessing Officer. Therefore, he pleaded to delete the addition

made by the ld. Assessing Officer as confirmed by the ld. CIT(Appeals).

6. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order assessing the taxable income at Rs.85,320/-. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the assessee did not substantiate its claim. Therefore, he pleaded to uphold the orders passed by the revenue authorities.

7. I have heard the rival submissions and perused the material available on record. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the ld. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

**8. In the result, the appeal of the assessee is allowed for statistical purposes.**

Order pronounced in the open Court on 13/02/2025.

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice-President (KZ)**

**Kolkata, the 13<sup>th</sup> day of February, 2025**

*Copies to :(1) Sarbomangala Samabay Krishi Unnayan  
Samity Ltd.,  
Vill. Jewdhara, Post: Kalna, Block: Kalna-II,  
Dist. Purba Bardhaman-713409,  
West Bengal*

*(2) Income Tax Officer,  
Ward-2(3), Burdwan,  
Aayakar Bhawan,  
Court Compound, Post Burdwan,  
Dist. Purba Bardhaman-713101,  
West Bengal*

*(3) Addl./JCIT(Appeals)-2, Pune;*

*(4) CIT - ;*

*(5) The Departmental Representative;*

*(6) Guard File*

*TRUE COPY*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

**Laha/Sr. P.S.**