

IN THE INCOME TAX APPELLATE TRIBUNAL PANAJI BENCH
PANAJI
BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &
SHRI G D PADMAHSHALI ACCOUNTANT MEMBER
I T A. Nos.264,265 & 266/PAN/2024
(A.Y. 2020-21,218-19 & 2017-18)

Shri Ramachandra Pattina Sahakari Sangha Niyamita Kumta, Nellikeri Kumta, Uttara Karnataka-581343, Karnataka.	Vs .	ITO, NFAC, Newdelhi-110001. .
PAN .No.AAKAS0800R		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Shri.Parmeshwar Bhat.AR
Revenue by	Smt.Deepali Kalbandhe.Sr.DR

सुनवाई की तारीख/Date of Hearing	13.02.2025
घोषणा की तारीख/Date of Pronouncement	14.02.2025

ORDER

PER BENCH:

The three appeals are filed by the assessee against the separate orders of the National Faceless Appeal Centre (NFAC)/ CIT(A) passed u/sec143(3) and u/ 250 of the Act.

2. Since issues involved in these appeals are common and identical, hence they are clubbed, heard and a consolidated order is passed. For the sake of convenience, we shall take up ITA No.265/PAN/2024, A.Y 2018-19 as lead case and facts narrated. The assessee has raised the

grounds of appeal challenging the order of the CIT(A) on the denial of claim under section 80P of the Act.

3. The brief facts of the case are that, the assessee is a cooperative society and has filed the return of income for the A.Y 2018-19 on 09.10.2018 disclosing a total income of Rs.Nil/- after claiming deduction u/sec 80P of the Act of Rs.31,86,727/-. Subsequently the case was selected for limited scrutiny under CASS and notice u/sec 142(1) of the Act was issued calling for details in respect of claims and the information supporting the return of income filed. The assessee has filed the details through ITBA and the Assessing Officer (A.O) has dealt on the submissions/details and find that the assessee society is not eligible for claim of deduction under section 80P of the Act and the A.O. was not satisfied with the explanations and dealt on the provisions and denied the claim of deduction u/sec 80P2(a)(i) of the act and assessed the total income of Rs 31,86,730/- and passed the order u/sec 143(3) of the Act dated 20.04.2021.

4. Aggrieved by the order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) has considered the grounds of appeal, statement of facts and findings of the AO and has issued notices of hearing and since there was no compliance by the assessee to notices. Therefore the CIT(A) considering the information on record has confirmed the action of the A.O and dismissed the appeal. Aggrieved

by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

5. At the time of hearing, the Ld.AR submitted that the CIT(A) has erred in confirming the action of the Assessing officer overlooking the information of the assessment proceedings. Further the assessee has a good case on merits and shall substantiate with the material evidences and prayed for an opportunity to explain before the lower authorities. Per Contra, the Ld.DR supported the order of the CIT(A).

6. We heard the rival submissions and perused the material on record. Prima-facie the CIT(A) has passed the order considering the fact that there is no compliance nor appearance in spite of providing adequate opportunity of hearing and the notices were issued. Therefore, the CIT(A) was of the opinion that the assessee is not interested in prosecuting the appeal and dismissed the appeal ex-parte confirming the action of the assessing officer. The CIT(A) has issued the notices of hearing referred at Page 8 Para 5 of the order but there was no response and thus the Ld.CIT(A) came to a conclusion that the assessee is not interested and decided the appeal based on the information available on record. Whereas the assessee has raised grounds of appeal challenging the addition made by the A.O and there could be various reasons for non appearance which cannot be overruled. Therefore, considering the facts

and principles of natural justice, we shall provide with one more opportunity of hearing to the assessee to substantiate the case with evidences and information. Accordingly, we set aside the order of the CIT(A) and remit the entire disputed issues to the file of the CIT(A) to adjudicate afresh and the assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of the Appeal. And, we allow the grounds of appeal of the assessee for statistical purposes.

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

ITA No.266 &264/PAN/2024 A.Ys. 2017-18 & 2020-21.

8. As the facts and circumstances in these two appeals are identical to ITA No 265/PAN/2024 for the A.Y 2018-19 (except variance in figures) and the decision rendered in above paragraph 6&7 would apply mutatis mutandis for these appeals also. Accordingly, we allow the grounds of appeal of the assessee for statistical purposes.

9. In the result, the three appeals filed by the assessee are allowed for statistical purpose.

Order pronounced in the open court on 14.02.2025.

Sd/-
(GD PADMAHSHALI)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Panaji Dated: 14/02/2025

Copy of the Order forwarded to:

1. The Appellant,
 2. The Respondent
 3. The CIT(A)
 4. CIT
 5. DR, ITAT,
 6. Guard file.
- //True Copy//

BY ORDER,
(Asstt. Registrar)ITAT,
Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			