

**IN INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

**BEFORE SHRI. LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND SHRI. SOUNDARARAJAN K, JUDICIAL MEMBER**

ITA No.2047/Bang/2024
Assessment Year : 2021-22

M/s. Chamarajanagara Dist Milk Producers and Coop Societies Employees Welfare Trust, Kuder village and Post SanthemarahalliHobli, Chamrajnagar, Chamrajnagar– 571 316. PAN :AAACTC 8419 R	Vs.	ITO (Exemptions), Ward, Mysore.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Pranav, Advocate
Revenue by	:	Smt. Neha Sahay, JCIT(DR)(ITAT), Bangalore.

Date of hearing	:	05.02.2025
Date of Pronouncement	:	14.02.2025

ORDER

Per Laxmi Prasad Sahu, Accountant Member :

This appeal filed by the assessee is challenging the ex-parte Order passed by learned CIT (A), vide DIN and Order No.ITBA/APL/S/250/2024-25/1068021775(1) dated 27.08.2024, for the Assessment Year 2021-22.

2. Briefly stated the facts of the case are that the assessee filed return of income on 15.03.2022 within the extended time for filing return of income on 28.12.2022 by making addition of Rs.3,01,99,587/- and raised

demand of Rs.1,45,38,700/-. Against the demand raised by the CPC, assessee filed appeal before the learned CIT(A) and the learned CIT(A) issued various notices on different dates but there was no compliance from the assessee and assessee has filed on acknowledgement of application before CIT(E) for condonation of delay in filing Form 10B and no other documents were submitted and it was also noted by the CIT(A) that the assessee has not submitted audit report in Form 10B within the due date as per the provisions of the Act. Therefore, as per provision to section 12A(1)(b) of the Act, the benefit of sections 11 and 12 of the Act were not allowed and confirmed the addition made by the CPC and appeal was rejected on 27.08.2024. The assessee filed appeal before the Tribunal against the Order of CIT(A) on 28.08.2024 by delay of 2 days. However, the assessee had paid appeal fee on 18.10.2024 vide BSR Code 6360014 and Sl. No.0274 for Rs.10,000/-. Therefore, the delay for filing appeal by 2 days is hereby condoned. The learned Counsel for the assessee submitted that the learned CIT(A) has not given proper opportunity of hearing and passed ex-parte Order within a very short period of time. The addition has also wrongly been made by the CPC and the assessee is not well conversant with the online income tax proceedings and he undertook that if a chance is given to the assessee, assessee shall comply with all the notices of the Revenue.

3. The learned DR submitted that various opportunities were granted to the assessee but he did not respond properly and objected for giving further chance.

4. Considering the rival submissions, the CPC had disallowed the claim of the assessee and raised a demand as noted supra and during the

appellate proceedings there was no proper response from the assessee side. Considering the facts and circumstances of the case and in the interest of justice, we are remitting the issue back to the file of JAO for fresh consideration. JAO is directed to provide reasonable opportunity of hearing to the assessee and assessee is directed to submit necessary documents to the Revenue in support of its claim for speedy disposal of the case and avoid to unnecessary adjournments. In case of failure on second leniency shall be granted

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

Pronounced in the court on the date mentioned on the caption page.

Sd/-

(SOUNDARARAJAN K)
Judicial Member

Sd/-

(LAXMI PRASAD SAHU)
Accountant Member

Bangalore,
Dated : 14.02.2025.
/NS/*

Copy to:

1. Appellant 2. Respondent 3. Pr.CIT4.CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar
ITAT, Bangalore.