

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

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER AND  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

I.T.A. No. 104/Ran/2023

(Assessment Year:2014-15)

The Giridih Central Co-operative Bank Limited (Unit of Jharkhand Cooperative), Cooperative Building, Near Old Telephone Exchange, Main Road, Giridih-835001 (Jharkhand) <b>PAN No. AACCG 3783 D</b>	Vs.	A.C.I.T., Circle-3, Deoghar.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Devesh Poddar, Adv.
Department represented by	Shri Shadab Ahmed, CIT-DR
Date of hearing	10/01/2025
Date of pronouncement	18/02/2025

**ORDER**

**PER: RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER:**

1. This appeal by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals), [in short, the Id. CIT(A)] dated 15/03/2023 for the Assessment Year (AY) 2014-15 as per the grounds of appeal on record.
2. Rival submissions of both the parties have been heard and record perused. At the outset of hearing, the learned Authorised Representative (Id. AR) of the assessee submits that the Id. CIT(A) has not given fair and reasonable opportunity of hearing to the assessee. Assessment was completed on 15/12/2016 under Section 143(3) of the Income Tax Act, 1961 (in short, the Act). The Assessing Officer while passing the assessment order, made addition under Section 40a(ia) of the Act against payment of rent and audit fee. The Id. CIT(A) confirmed the addition made by the Assessing Officer in ex parte order.

The Id. AR of the assessee submits that the assessment was completed in December, 2016 and the assessee filed appeal before the Id. CIT(A) in January, 2017. The Id. AR of the assessee submits that the assessee has good case on merit and is likely to succeed if one more opportunity is provided. The Id. AR of the assessee submits that he states on behalf of assessee to be more vigilant in future in making compliance.

3. On the other hand, the learned Commissioner of Income Tax-Departmental Representative (Id. CIT-DR) for the revenue supported the orders of the revenue authorities. Ld. CIT-DR for the revenue submits that the Id. CIT(A) has provided more than sufficient opportunities to the assessee to comply with the notices but assessee failed to avail such opportunities. The assessee deserve no leniency at this stage.
4. We have given careful consideration to the relevant documents on record and the submissions of the both the parties. It is observed that total six opportunities were given to the assessee by the Id. CIT(A) as stated in para 4 of the impugned order. We also observed that the order passed by the Id. CIT(A) is not as per mandate of Section 250(6) of the Act. Therefore, the rights and liabilities of the parties herein have not been adjudicated substantially. It is correct that reasonable opportunities have been provided to the assessee, still, there was no compliance. The facts remain that the income tax laws are within the ambit of welfare legislation which are absolutely separate from penal legislation and therefore, given the facts and circumstances and as per applicable law, benefit of doubt has to be attributed to the assessee/tax payer. There may be circumstances beyond the control of assessee or "vis major"

because of which the assessee may not have able to comply with the notices before the NFAC/Id. CIT(A). Under the given facts on record, which cannot be said that such non-compliance was deliberate or malafide on the part of assessee. Therefore, in the interest of principles of natural justice, we are inclined to provide one final opportunity to the assessee and accordingly the order of NFAC/Id.CIT(A) is set aside and the matter is remanded back to the file of Id. CIT(A) for de novo adjudication and the assessee is also directed that this being the final opportunity, he should file all the relevant documents before NFAC/Id. CIT(A) and represent his case on merits. As per the above terms, the grounds of appeal raised by the assessee stands allowed for statistical purposes only.

5. In the result, this appeal of assessee is allowed for statistical purposes only.

Order announced in open court on 18th February, 2025.

Sd/-  
(PARTHA SARATHI CHAUDHURY)  
JUDICIAL MEMBER

Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER

Ranchi, Dated:18/02/2025

*\*Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi