

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA**  
**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**AND SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**ITA No. 1787/KOL/2024**  
**Assessment Year: 2016-17**

Dakai Dahala Samabay Krishi Unnayan Samity Ltd. Dakai Dahala, Khatra, Bankura-722140. (PAN: AAAAD8819M)	Vs.	ITO, Ward-11(1), Kolkata.
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : None (withdrawal application filed)  
Respondent by : Shri Anindya Kumar Bandopadhyay, Addl. CIT,  
Sr. DR

Date of Hearing : 27.03.2025  
Date of Pronouncement : 27.03.2025

**ORDER**

**Per Bench :**

This is an appeal filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as "the Ld. CIT(A)"] vide order no. ITBA/NFAC/S/250/2023-24/1053282263(1) dated 29.05.2023 passed u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2012-13.

2. None appeared on behalf of the assessee and Shri Anindya Kumar Bandopadhyay, Addl. CIT, Sr. DR appeared on behalf of the revenue.

3. It was submitted by the Ld. AR that there was a mistaken impression that the assessee did not have to file its return of income and consequently the return was not filed. However, they have been advised that the return

has to be filed and they are proposing to file the return. It was the submission that the Ld. CIT(A) has not adjudicated the matter in its right perspective. It was the submission that the Ld. CIT(A) has taken the stand that advance tax is liable to be paid but no advance tax was paid. It was the prayer that if the issues are restored to the file of the Ld. CIT(A) the assessee would be in a position to explain before the Ld. CIT(A).

4. In reply, the ld. Sr. DR vehemently opposed to the prayer of the assessee. It was the submission that the return of income itself has not been filed. It was the submission that the assessee should not be given another opportunity.

5. We have heard the rival submissions. A perusal of the facts of the present case shows that the Ld. CIT(A) has taken a stand that the advance tax has not been paid. Even though the assessee has filed a letter submitting that the assessee was not required to make any payment of advance tax as the assessee's income was exempted u/s. 80P of the Act. However, without going into the merits of the case, as the assessee has requested for filing his explanation before the ld. CIT(A), in the interest of justice, the issues in this appeal are restored to the file of the Ld. CIT(A) for re-adjudication after granting reasonable opportunity of being heard to the assessee to represent his case. The assessee is at liberty to file all necessary documents in support of its claim before the ld. CIT(A).

6. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court.

Sd/-  
(Sanjay Awasthi)  
Accountant Member

Sd/-  
(George Mathan)  
Judicial Member

***Dated: 27th March, 2025***

JD, Sr. P.S.

Copy to:

1. The Appellant: Dakai Dahala Samabay Krishi Unnayan Samity Ltd.
2. The Respondent. ITO, Ward-3(1), Bankura
3. CIT(A), NFAC, Delhi
4. Pr. CIT
5. DR, ITAT, Kolkata Bench, Kolkata
6. Guard file.

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata