

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. 64/PAN/2025
(A.Y. 2020-21)

Shri Renuka Co-operative Credit Society Limited, Hotel Keerti Campus, P.B.Road, Belgaum-590001, Karnataka.	Vs .	National Face Less Assessment Centre, NFAC, Delhi. .
PAN/GIR No. AABAS0671B		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	None(Letter dated3-4-2025)
Revenue by	Smt.Rijula Uniyal.Sr.DR

सुनवाई की तारीख/Date of Hearing	03.04.2025
घोषणा की तारीख/Date of Pronouncement	04.04.2025

ORDER

PER PAVAN KUMAR GADALE ,JM:

The assessee has filed the appeal against the order of the National Faceless Appeal Centre (NFAC) Delhi / (CIT(A) passed u/sec144 and u/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the ex-parte order of the CIT(A) on the denial of claim under section 80P(2)(d) of the Act.

2. The brief facts of the case are that, the assessee is a cooperative credit society and has filed the return of income for the A.Y 2020-21 on 05.01.2021 disclosing a total income of Rs. Nil after claiming deduction u/sec 80P of the Act. Subsequently the case was selected for limited scrutiny under the CASS and notice u/sec143(2) and 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 and there was no proper response. Whereas the A.O find that the assessee society is not eligible for claim of deduction under section 80P of the Act, hence the AO considering the information available on record has invoked the provisions of Sec.144 of the Act and denied the claim of deduction u/sec80P(2)(d) of the Act of Rs.34,74,257/- and after setting off of current year business loss has assessed the total income of Rs.28,26,199/- and passed the order u/sec 144 r.w.s 144B of the Act dated 16.09.2022.

3. 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.

4. We heard the Ld.DR submissions and perused the material on record and none appeared on behalf of the assessee. Prima-facie the CIT(A) has passed the order considering the fact that there is no compliance 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 Ld. CIT(A) has issued the notices of hearing referred at Pag 2 Para 4 of the CIT(A) 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 disallowances by the A.O and there could be various reasons for non appearance which cannot be overruled. Therefore, considering the 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, set aside the order of the CIT(A) and remit the entire disputed issues to the file of the CIT(A) to adjudicate afresh on merits and the assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information

for early disposal of appeal. And, we allow the grounds of appeal of the assessee for statistical purposes.

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

Order pronounced in the open court on 04.04.2025.

Sd/-
(GD PADMAHSHALI)
ACCOUNTANT MEMBER
Panaji Dated: 04/04/2025

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
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			