

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&**

Sh. M. Balaganesh, Accountant Member

ITA No. 136/Agr./2023 : Asstt. Year: 2017-18

ACIT, Room No. 404, Income Tax Office, Sanjay Place, Agra-282002	Vs	Zila Sahkari Bank Ltd., 156/1, Near Tehsil Civil Lines, Jhansi-284001
(APPELLANT)		(RESPONDENT)
PAN No. AAALZ0007C		

Assessee by : None

Revenue by : Sh. Shailener Shrivastava, Sr. DR

Date of Hearing: 03.02.2025

Date of Pronouncement: 03.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This Revenue's appeal for Assessment Year 2017-18, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1054850011(1) dated 03.08.2023, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

3. Suffice to say, it emerges during the course of hearing that the very issue of the assessee's eligibility to claim section 36(1)(vii-a) deduction, had arisen between the parties in the

preceding assessment year 2016-17 involving the Revenue's appeal ITA No. 165/Agr/2019 which stands restored back to the CIT(A) for his afresh appropriate adjudication by the learned co-ordinate bench. Both the parties are are very well in agreement that the assessee's impugned claim herein involves the very branches which were there in the preceding assessment year 2016-17.

4. Faced with this situation, we adopt judicial consistency to restore the Revenue's instant sole substantive ground back to the CIT(A) for his afresh appropriate adjudication and verification in very terms. Ordered accordingly.

5. This Revenue's appeal is allowed for statistical purposes.

Order Pronounced in the Open Court on 03/02/2025.

Sd/-
(M. Balaganesh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 03/02/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR