

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. 156,157 & 158/PAN/2024  
(A.Y.2020-21, 2021-22 & 2022-23 )

Indian Dental Association, Shop.No.1,First Floor, Karma Point, Vasco-De-Gama, Goa-403802.	Vs	ITO-Ward-2(4), Aaykar Bhavan, EDC, Patto, Panjim, Goa-403001.
PAN NO:AAAAI1897E		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Shri.Tanzil R Padvekar.AR
Revenue by	Shri.Manikandan.S.Sr.DR

सुनवाई की तारीख/Date of Hearing	23.04.2025
घोषणा की तारीख/Date of Pronouncement	25.04.2025

**ORDER**

**PER BENCH:**

These three appeals are filed by the assessee against the separate orders of the National Faceless Appeal Centre (NFAC), Delhi / (CIT(A) passed u/sec 250 of the Act.

2. Since the issues involved in these appeals are common and identical, hence they are clubbed, heard and a consolidated order is passed. For the sake of convenience, we shall take up ITA No.156/PAN/2024, A.Y 2020-21 as lead case and facts narrated. The assessee has raised the grounds of appeal challenging the order of the CIT(A)

sustaining the action of the assessing officer in applying the Maximum Marginal Rate.

3. The brief facts of the case are that, the assessee is a A.O.P and has filed the return of income for the A.Y 2020-21 on 9.01.2021 disclosing a total income of Rs.7,85,570/- and the return of income was processed under u/sec143(1) of the Act assessing the total income of Rs.7.85,570/- taxed at the Maximum Marginal Rate vide order dated 25-11-2021.Subsequently the assessee has filed the rectification petitions u/sec154 of the Act. Whereas the CPC has rejected the claim vide rectification order u/sec 154 of the Act dated 20-12-2022.

4. 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, findings of the AO/CPC and submissions of the assessee but the CIT(A) has concurred with the action of the Assessing Officer and has dismissed the assessee appeal. Aggrieved by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

5. At the time of hearing, the Ld.AR submitted that the CIT(A) has erred in confirming the action of the A.O overlooking the facts and submissions. The appellate authority has wrongly held that the provisions of section 167B of the Act are applicable.Further the Ld.AR emphasized that the CIT(A) on the same disputed issue for

earlier years and the Latest A.Y.2023-24 has granted the relief. The Ld.AR substantiated the submissions with the factual paper book and judicial decisions and prayed for allowing the appeal. Per Contra, the Ld.DR supported the order of the CIT(A).

6. We heard the rival submissions and perused the material on record. The Ld.AR submitted that the CIT(A) has erred in sustaining the applicability of Maximum Marginal Rate u/sec167B of the Act overlooking the submissions and the judicial decisions and the Assessing Officer/CPC has ignored the factual aspects and rejected the assessee claim vide the rectification order. The Ld.AR mentioned that the appellate authority has erred in observing that the share of the members of AOP is indeterminate, whereas the no portion of profit or surplus of the AOP/Association is distributed to its members as the share is "Zero Percent" and is determinate. The Ld.AR demonstrated and placed the copy of the CIT(A) order for A.Y.2023-24 dated 18-04-2024, where the facts are similar and the relief was granted by the appellate authority. Therefore, we considering the facts, circumstances, CIT(A) order and submissions of the Ld.AR shall provide with one more opportunity of hearing to the assessee to substantiate the case with evidences and information on the disputed issue. Accordingly, we 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 the appeal. And we allow the grounds of appeal of the assessee for statistical purposes.

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

**ITA No. 157&158/PAN/2024 A.Ys. 2021-22 & 2022-23.**

8. As the facts and circumstances in these two appeals are identical to ITA No156/PAN/2024 for the A.Y 2020-21 (except variance in figures) and the decision rendered in above paragraph 6&7 would apply mutatis mutandis for these appeals also. Accordingly, we allow the grounds of appeal of the assessee for statistical purposes.

9. In the result, the three appeals filed by the assessee are allowed for statistical purpose.

Order pronounced in the open court on 25.04.2025.

Sd/-  
**(GD PADMAHSHALI)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

Panaji Dated: 25/04/2025

**Copy of the Order forwarded to:**

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