

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISA KHAPATNAM "DIVISION" BENCH, VISA KHAPATNAM**

**श्री वी. दुर्गा राव, न्यायिक सदस्य, एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER
&
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपीलसं./I.T.A. No.256/VIZ/2025
(निर्धारण वर्ष/ Assessment Year: 2018-19)**

The Andhra Pradesh State Handloom Weavers Cooperative Society Limited C/o. CA MV Prasad First Floor, Opposite Prasad & Co Contractors D.No: 6-3-81, Snehalata Greenlands Road, Begumpet Hyderabad – 500016 [PAN: AABAT3780A]	v.	ACIT – Circle – 2(1) Ground Floor, Central Revenue Buildings M.G. Road, Governorpet Vijayawada – 520002
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri MV Prasad, CA
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Dr. Satyasai Rath, CIT(DR)
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	12.06.2025
घोषणा की तारीख/Date of Pronouncement	:	17.06.2025

आदेश /ORDER

PER V. DURGA RAO, JM:

1. The captioned appeal is filed by the assessee against order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal centre, Delhi [hereinafter in short "Ld.CIT(A)"] vide DIN & Order No.

ITBA/NFAC/S/250/2024-25/1072981872(1) dated 06.02.2025 for the A.Y.2018-19 arising out of order passed under section 147 r.w.s. 144 of Income Tax Act, 1961 (in short 'Act') dated 23.03.2024.

2. Facts in brief are that, assessee is a cooperative society formed under the guidance and control of Government of Andhra Pradesh did not file return of income for the A.Y. 2018-19. As per the information, the assessee has carried huge transactions amounting to Rs.30,65,12,366/- during the F.Y.2017-18 relevant to A.Y. 2018-19. In this case specific information was flagged as per the Risk Management Strategy formulated by the CBDT through the insight module under the head "RMS Non-filing of return". Accordingly, the case of the assessee was reopened under section 147 of the Act and notice under section 148 of the Act was issued and duly served on the assessee. In response to the notice issued by the Ld. AO under section 148 of the Act assessee filed the return of income by declaring Nil income and by claiming loss of Rs.8,68,55,049/-.

3. However, the assessee has not filed relevant details relating to loss claimed by the assessee. Therefore Ld. AO has completed the assessment under section 147 r.w.s.144 r.w.s 144B of the Act dated 23.03.2024.

4. On being aggrieved, assessee carried the matter before Ld. CIT(A), even before the Ld. CIT(A) no details are filed by the assessee, Ld. CIT(A) confirmed the order of the Ld. AO.

5. On being aggrieved by the order of the Ld. CIT(A), assessee carried the matter before the Tribunal and raised following grounds in its appeal: -

“1. On the facts and circumstance of the case, Learned CIT(Appeals) is erred in both law and facts in passing the order.

2. On the facts and circumstance of the case, Learned CIT (Appeals) is not justified in confirming the addition of Rs. 16,79,61,000/-.

3. On the facts and circumstance of the Learned CIT (Appeals) has not considered the information submitted during the course of appellate proceedings.

4. Any other ground or grounds that may be urged at the time of hearing.”

6. Before us, learned counsel for the assessee submitted that assessee is fully controlled by the Government and many of the details are available with the Government of Telangana and it was found difficult to get the details from the Government Authorities, that was the reason for not able to file the details before the Ld. AO and Ld. CIT(A) and prayed that one more opportunity should be given to the assessee to file the details and requested to remit the matter back to the file of jurisdictional Ld. AO.

7. On the other hand, Ld. Departmental Representative (hereinafter in short “Ld. DR”) submitted that the appeal may be remitted backs to the file of Ld.CIT(A).

8. We have heard both sides and perused the record and gone to the orders of the authorities below. We find that the assessee claimed a loss but he has not

filed details neither before the Ld. AO nor before Ld. CIT(A). Therefore, there is no occasion for the Ld. AO as well as Ld. CIT(A) to consider the details and examine the claim of the assessee. In view of the above facts and circumstances of the case, we are of the opinion that the appeal has to go back to the file of jurisdictional Ld. AO to consider the various details and pass fresh assessment order in accordance with law. We also direct the assessee to file the relevant details before the Ld. AO. In view of the above we set aside the order passed by Ld. CIT(A) and remit the matter back to the file of jurisdictional Ld. AO to adjudicate the issue afresh in accordance with law.

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

Order pronounced in the open court on 17th June, 2025.

Sd/-

(एस बालाकृष्णन)

(S. BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER

Dated : 17/06/2025

Giridhar, Sr.PS

Sd/-

(वी. दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :-

1. निर्धारिती/ The Assessee : **The Andhra Pradesh State Handloom Weavers Cooperative Society Limited**
C/o. CA MV Prasad
First Floor, Opposite Prasad & Co Contractors
D.No: 6-3-81, Snehalata
Greenlands Road, Begumpet
Hyderabad – 500016
2. राजस्व/ The Revenue : **ACIT – Circle – 2(1)**
Ground Floor, Central Revenue Buildings
M.G. Road, Governorpet
Vijayawada – 520002
3. The Principal Commissioner of Income Tax
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम/DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्डफ़ाईल/ Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam