



**IN THE INCOME TAX APPELLATE TRIBUNAL  
JABALPUR BENCH "DB", JABALPUR**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND  
SHRI, NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No. 117/JAB/2024  
Assessment Year: 2017-18

<b>Bal Kalyan Samiti</b> Saraswati Puram Jail Marg, Dhobiya, Tanki Madhya Pradesh-486001.	v.	<b>ITO Exemption Ward, Jabalpur</b> Annexe Building, Aayakar Bhawan, Napier Town Jabalpur, Madhya Pradesh-482001.
<b>TAN/PAN:AABTB3449F</b>		
(Appellant)		(Respondent)

Appellant by:	Shri Neeraj Agrawal, CA		
Respondent by:	Shri Shravan Kumar Meena, CIT(DR)		
Date of hearing:	19	08	2025
Date of pronouncement:	21	08	2025

**ORDER**

**PER KUL BHARAT, VICE PRESIDENT.:**

This appeal, by the assessee, is directed against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 10.05.2024, pertaining to the assessment year 2017-18. The assessee has raised the following grounds of appeal: -

- "1. That the learned CIT(A) dismissed the appeal without considering the grounds of appeal raised by the appellant.*
- 2. That the learned CIT(A) erred in not providing the benefit of section 10(23C)(iiiad).*
- 3. That the learned CIT(A) did not verified that the deduction of Provident Fund was considered as gross receipt of society.*
- 4. That the learned CIT(A) did not realized that the income was wrongly derived by AO.*

5. That the learned CIT(A) wrongly confirmed that the gross receipts is the taxable income of the society.”

2. Apropos to the grounds of appeal, the Ld. Counsel for the assessee submitted that the impugned addition was made purely on the basis that the documents were not filed by the assessee. He further submitted that the Assessing Authority has wrongly computed the income exceeding the monetary limit. He further contended that the Ld. CIT(A) has passed *ex parte* order without giving any effective opportunity to the assessee for representing its case. Therefore, he prayed that the matter may be remanded back and the authorities below may be directed to provide adequate opportunity of being heard.

3. On the other hand, the Ld. Departmental Representative (DR) opposed the submission of the assessee and submitted that the sufficient opportunities were given to the assessee. The assessee remained negligence, it did not comply with the notices issued by the lower authorities.

4. Heard, the Ld. Departmental Representative and perused the material available on record. It is the case of the assessee that the Assessing Authority has wrongly computed the gross receipt which in fact did not exceed of Rs.1 crores. Therefore, entire matter has been decided on wrong appreciation of the facts. Considering the totality of the facts and submission made by the Ld. Representatives of the parties, we deem it fit and proper and to sub-serve the interest of principles of natural justice to set aside the impugned order to the file of the Ld. CIT(A) who would consider the submission of the assessee afresh. He may call for a remand report from the Assessing Authority on

the issue of gross receipt and decide the matter in accordance with law. Grounds raised in this appeal are allowed for statistical purpose.

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

Order pronounced in the open Court on 21/08/2025.

Sd/-  
[NIKHIL CHOUDHARY]  
ACCOUNTANT MEMBER

Sd/-  
[KUL BHARAT]  
VICE PRESIDENT

DATED: 21/08/2025

Vijay Pal Singh, (Sr. PS)

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. The CIT (Judicial)
4. The PCIT
5. DR, ITAT, Jabalpur
6. Guard File

By order

// True Copy//

Assistant Registrar  
ITAT, Jabalpur