

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE**

BEFORE SHRI R. K. PANDA, VICE PRESIDENT

**ITA No.1908/PUN/2025
Assessment Year : 2021-22**

Shri Appu Dada Neje Dudhganga Gr Bigar Sheti Sah Pat Sanstha Mry Dattawad Near Post Office, A/p Dattawad, Dattawad Kolhapur – 416107	Vs.	ITO, Ward 1, Ichalkaranji
PAN : AACAD3258N		
(Appellant)		(Respondent)

Assessee by : Shri Pramod S Shingte
Department by : Ms. Sailee Dhole, JCIT
(through virtual)

Date of hearing : 23-09-2025
Date of pronouncement : 23-09-2025

ORDER

PER R. K. PANDA, VP :

This appeal filed by the assessee is directed against the *ex-parte* order dated 10.06.2025 of the Ld. CIT(A) / NFAC, Delhi, relating to assessment year 2021-22.

2. Facts of the case, in brief, are that the assessee is a Co-operative society registered under the Maharashtra Co-operative Societies Act, 1961 having principal business activity of providing credit facilities to its members. The case of the assessee was selected for scrutiny. In response to the notice issued by the Assessing Officer, the assessee filed the list of its members, copy of bank account of the society, Profit & Loss Account, expenses incurred, society registration certificate etc. It was submitted that as per the Income Tax Act, 1961 (hereinafter referred to as 'the Act'), income received by co-operative society from its members

and income received from the investment in other co-operative societies and co-operative banks is allowable as deduction u/s 80P(2)(a)(i) of the Act. Although the Assessing Officer accepted the contention of the assessee, however, in the final computation the Assessing Officer determined the income of the assessee at Rs.33,29,360/-.

3. Since, the assessee despite 4 opportunities granted by the Ld. CIT(A) / NFAC, did not make any submission, the Ld. CIT(A) / NFAC following the decision of Hon'ble Supreme Court in the case of CIT vs. B.N. Bhattacharjee and Another reported in (1979) 118 ITR 461 (SC) dismissed the appeal filed by the assessee for want of prosecution.

4. Aggrieved with such order of the Ld. CIT(A) / NFAC, the assessee is in appeal before the Tribunal by raising the following grounds:

1. *On the facts and circumstances of the case and in law the CIT(A), NFAC erred in dismissing the appeal of the appellant as being infructuous without considering the fact that though the AO, in the body of the order allows the claim of the appellant society of deduction u/s 80P, in the final working the said deduction is denied, the income being taken as per the intimation u/s 143(1)(a).*

The appellant prays that the AO be directed to delete the addition.

The appellant craves leave to add, amend, alter, modify, delete or add a new ground of appeal before or at the time of hearing.

5. I have heard the rival arguments made by both the sides and perused the orders of the Assessing Officer and Ld. CIT(A) / NFAC. It is an admitted fact that despite 4 opportunities granted by the Ld. CIT(A) / NFAC, the assessee did not make any submission for which he was constrained to pass the *ex-parte* order

dismissing the appeal filed by the assessee. It is the submission of the Ld. Counsel for the assessee that although the Assessing Officer in principle has accepted the contention of the assessee that it is eligible for deduction u/s 80P, however, in the computation, he has not allowed the said deduction. It is also the submission of the Ld. Counsel for the assessee that given an opportunity, the assessee is in a position to substantiate its case by filing the requisite details. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue to the file of the Ld. CIT(A) / NFAC with a direction to grant one final opportunity to the assessee to substantiate its case by filing the requisite details and decide the appeal on merit by passing a speaking order as per fact and law. The assessee is also hereby directed to appear before the Ld. CIT(A) / NFAC on the appointed date and make its submissions, if any, without seeking any adjournment under any pretext failing which the Ld. CIT(A) / NFAC shall be at liberty to pass appropriate order as per law. I hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open Court on 23rd September, 2025.

Sd/-
(R. K. PANDA)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 23rd September, 2025
GCVSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'SMC' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे
/ ITAT, Pune

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	23.09.2025		Sr. PS/PS
2	Draft placed before author	23.09.2025		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			