

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "SMC" BENCH

**Before: DR. BRR Kumar, Vice President
And Shri T. R. Senthil Kumar, Judicial Member**

**ITA No. 1676/Ahd/2025
Assessment Year 2015-16**

Limbasi Seva Sahakari Mandali Limited Station Road Limbasi TA Matar, Kheda, Gujarat-387520 PAN: AAAAT8858Q (Appellant)	Vs	Income Tax Officer Ward-3, Nadiad (Respondent)
--	----	---

**Assessee Represented: None
Revenue Represented: Shri Rohit Aasudani, Sr. D.R.**

Date of hearing : 11-11-2025
Date of pronouncement : 13-11-2025

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the exparte appellate order dated 02.06.2025 passed by the Addl. Commissioner of Income Tax/JCIT (Appeals)-13, Mumbai arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2015-16.

2. The Grounds of Appeal raised by the Assessee are as follows:

(1) The NFAC has dismissed the appeal without considering the request of the Assessee for adjournment as CA was out of India and not provided sufficient opportunity to submit required documents to substantiate the facts of the case.

(2) The NFAC did not consider the appeal in merit. The NFAC has erred in law and or on facts in holding that the deduction u/s 80P(2) of Rs. 31,15,639 is not allowable as per the provisions of Section 80P(4) of the Act. The Assessment Order itself contains the facts of the case that the Assessee is a registered Co-operative society not having any banking licence and eligible for deduction u/s 80P(2) of the Act and provisions of section 80P(4) is not applicable to the Assessee. However, the Lower Authorities have ignored the fact and even disregard the CBDT circular in the matter and applied the provisions of section 80P(4) to disallow deduction claimed of Rs. 31,15,639 u/s 80P(2) of the Act, which is wholly illegal, unlawful and against the principal of natural justice.

(3) The NFAC order state that case has decided on the merits while adjudicating the same. However, all the ground has been dismissed ex-parte without considering the facts and mechanically relied on the Order of the ITO without applying brain in the case.

(4) The Assessee craves the leave of this court to add, delete or alter any ground of appeal where it is required for just and equitable ground.

3. On perusal of record, it is seen from the appellate order, the assessee was given opportunity between 19-03-2020 to 23-05-2025. However the assessee failed to file written submission before the Ld. Addl.CIT(A) thereby the appeal was dismissed ex-parte. Ld. Counsel submitted that the assessee is willing to produce all relevant details and materials before Ld. Addl.CIT(A) to pass order on merits provided one more opportunity of hearing is given to the assessee.

4. Recording the same and in the interest of Principle of Natural Justice, we set-aside the orders passed by the lower authorities and restore the matter back to the file of Jurisdictional Assessing

Officer for de novo adjudication. The assessee shall submit all relevant documents explanations before the JAO and comply with the notices without seeking any unnecessary adjournments.

5. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 13-11-2025

Sd/-
(DR. BRR KUMAR)
VICE PRESIDENT

Ahmedabad : Dated 13/11/2025

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद