



आयकर अपीलीय अधिकरण" एस एम सी "न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, PUNE

BEFORE Dr. MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.3004/PUN/2025

निर्धारण वर्ष / Assessment Year: 2011-12

Shramik Serva Seva Trust, A/p. Shrigonda Factory, Tal. Shrigonda, Dist. Ahmednagar Maharashtra PAN-AABTS1964L Appellant	Vs	ITO, Exemption Ward - 1(1), Nashik Respondent
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Assessee by	:	Shri Pramod S Shingte
Revenue by	:	Shri Vishwajit Shinde, JCIT
Date of hearing	:	21.01.2026
Date of pronouncement	:	28.01.2026

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :-

This appeal at the instance of the assessee is directed against the order of Ld. CIT(A) ADDL/JCIT(A), Panaji dated 11.10.2025 framed u/s 143(3) r.w.s 147 of the Income Tax Act, 1961 for A.Y. 2011-12.

2. Assessee has raised following grounds of appeal:-

"1. On the facts and in the circumstance of the case and in law the Income Tax Officer (Exemption) Ward 1(1) Nashik, Erred in aversing the Appellant as AOP (Trust) instate of Charitable Trust. while doing so, the learned AO has failed in appreciating the facts that the Appellant is charitable that duly registered u/s 12A(a) of the Act; and also got 80G certificate from income tax department. The Appellant is in fact doing activities as per its Trust Deed/Memorandum of Association duly registered;

2. On the facts and in the circumstance of the case and in law the Income Tax Officer (Exemption) Ward 1(1) Nashik, Erred in assessing the Appellant as AOP (Trust) instate of Charitable Trust, erred in levying interest u/s 234B and 234C of the Act.

3. On the facts and in the circumstance of the case and in law the Income Tax Officer (Exemption) Ward 1(1) Nashik, erred in disallowing and added back an amount of Rs.11,12,450/-received TDS is treat as a Income of the Trust i.e., Refund Treat as a Income of the Trust.

4. The Appellant craves for to leave, add, alter, amend, modify, amend delete any or all above grounds of appeal before or at the time of hearing."

3. Sole grievance of the assessee is that Ld. Addl/JCIT(A) erred in disallowing the amount of Rs. 11,12,450/- on account of TDS u/s 194C.

4. I have heard rival contentions and perused the record placed before me. The assessee is a charitable trust granted registration u/s 12A of the Act vide order dated 05.11.1991. No return of income for A.Y. 2011-12 was furnished. Ld. Assessing Officer (AO) after recording the reasons carried out the reassessment proceedings and made an addition of Rs. 11,12,450/- against which the assessee preferred appeal before Ld. CIT(A) but then failed to appear on four occasions resulting into dismissal of the appeal. Now the assessee is in appeal before this Tribunal. Before me Ld. Counsel for the assessee referred to the decision of this Tribunal in assessee's own case for A.Y. 2013-14 vide ITA 1553/PUN/2025 dated 22.08.2025, submitted that non compliance was not intentional and that one more opportunity may please be granted to go before Ld. CIT(A). Ld. Departmental Representative (DR) did not oppose to this request.

5. I therefore considering the facts and circumstances of the case and also taking into consideration the decision of this Tribunal in assessee's own case for A.Y. 2013-14 deem it appropriate to restore the issues raised on merits to the file of Ld. CIT(A) for afresh adjudication and to pass a speaking order as provided u/s 250(6) of the Act. Needless to mention that Ld. CIT(A) in the set aside proceedings shall afford reasonable opportunity of hearing to the assessee. Assessee is directed to

update latest email id and contact detail on ITBA portal. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Impugned order is hereby set aside and effective grounds of appeal raised by the appellant are allowed for statistical purposes.

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

Order pronounced on this 28th day of January, 2026.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated: 28th January, 2026.
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आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to:

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच,
पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फाइल / Guard File.

आदेशानुसार / BY ORDER,

Assistant Registrar
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune