

**SIN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCHES : "B", BANGALORE**

**BEFORE SHRI B.R.BASKARAN, ACCOUNTANT MEMBER  
AND**

**SMT. BEENA PILLAI, JUDICIAL MEMBER**

**ITA No.2325(Bang)/2018  
(Assessment Year : 2013-14)**

M/s Pandavapura Sahakara Sakkare Kharkhane Ltd.,  
No.1, Pandavapura,  
Mandya-571 435  
Pan No.AAAT1259K

Appellant

**Vs**

The Asst. Commissioner of Income Tax,  
Circle-2(1),  
Mysore

Respondent

**Appellant by : Shri S.V.Ravishankar, Advocate  
Revenue by : Smt. P.Renugadevi, JCIT**

**Date of hearing : 26-11-2019**

**Date of pronouncement : 29-11-2019**

**ORDER**

**PER SMT BEENA PILLAI, JUDICIAL MEMBER:**

Present appeal has been filed by assessee against order passed by Ld.CIT (A), Mysore under section 271B for assessment year 2013-14.

2. It is submitted that Ld.CIT(A) did not admit the appeal filed against the penalty imposed by Ld.AO under section 271B. It was also submitted that there was a delay of three days in filing the said appeal.

2.1 It is observed that due date for filing of return before Ld.CIT(A), on or before 29/10/16, whereas assessee filed appeal on 03/11/2016 thereby causing a delay of 3 days.

3. It is observed that assessee vide submission dated 16/05/2080 gave reasons for delay caused in filing of appeal before Ld.CIT(A) which was not considered. In our opinion, three days delay deserves to be condoned, considering the fact that assessee is a co-operative society, whose directors and administrators are appointed by State Government of Karnataka.

4. We are therefore, condoning the delay of three days in filing the appeal before Ld. CIT (A).

4.1 It is observed that Ld. CIT (A) has not decided the appeal on merits of the case and therefore be set aside this issue issued to be decided by passing a detailed order on merits by giving proper opportunity to assessee as per law. Assessee is directed to file all relevant details before Ld.CIT(A).

**In the result appeal filed by assessee stands allowed for statistical purposes.**

Order pronounced in the open court on 29-11-2019.

Sd/-

**(B.R.BASKARAN)**  
**ACCOUNTANT MEMBER**

Dated: 29-11-2019

**\*am**

Copy of the Order forwarded to:

- 1.Appellant;
- 2.Respondent;
- 3.CIT;
- 4.CIT(A);
5. DR
6. ITO (TDS)
- 7.Guard File

Sd/-

**(BEENA PILLAI)**  
**JUDICIAL MEMBER**

By Order/Asst. Registrar,

