

आयकर अपीलीय अधिकरण, दिल्ली न्यायपीठ 'डी', दिल्ली में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'D', NEW DELHI

सुश्री सुषमा चावला, उपाध्यक्ष एवं श्री प्रशान्त महर्षि, लेखा सदस्य के समक्ष

**BEFORE MS. SUSHMA CHOWLA, VP & SH. PRASHANT MAHARISHI, AM**

आयकर अपील सं. / ITA No.8039/Del/2018

निर्धारण वर्ष / Assessment Year 2016-17

M/s Krishi Utpadan Mandi Samiti,  
Naveen Mandi Sthal, Hasanpur Road  
Sambhal, U.P.  
PAN-AAAAK6125F

.....अपीलार्थी / Appellant

Vs

DCIT-CPC, Bangalore  
(Local-ITO-1(5), Sambhal  
U.P.

..... प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No.8040/Del/2018

निर्धारण वर्ष / Assessment Year 2014-15

M/s Krishi Utpadan Mandi Samiti,  
Bijnor Road, Kiratpur, U.P.  
PAN-AAAAK5785B

.....अपीलार्थी / Appellant

Vs

DCIT-CPC, Bangalore  
(Local-ITO-3(1), Nazibabad-1  
U.P.

..... प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No.8041/Del/2018

निर्धारण वर्ष / Assessment Year 2014-15

M/s Krishi Utpadan Mandi Samiti,  
Naveen Mandi Sthal, Distt, Rampur  
U.P.

PAN-AAAJK1066A

.....अपीलार्थी / Appellant

Vs

DCIT-CPC, Bangalore  
(Local-ITO-1(2), Rampur -1  
U.P.

..... प्रत्यर्थी / Respondent

**आयकर अपील सं. / ITA No.8042/Del/2018**

**निर्धारण वर्ष / Assessment Year 2015-16**

M/s Krishi Utpadan Mandi Samiti,  
Islamnagar, Badaun, U.P.

PAN-AACA5329

.....अपीलार्थी / Appellant

Vs

DCIT-CPC, Bangalore  
(Local-ITO-2(3), Badaun-1  
U.P.

..... प्रत्यर्थी / Respondent

**आयकर अपील सं. / ITA No.8043/Del/2018**

**निर्धारण वर्ष / Assessment Year 2014-15**

M/s Krishi Utpadan Mandi Samiti,  
Naveen Mandi Sthal, Kotdwara Road,  
Nazibabad, U.P.  
PAN-AAAJK0917C

.....अपीलार्थी / Appellant

Vs

DCIT-CPC, Bangalore  
(Local-ITO-3(1), Nazibabad-1  
U.P.

..... प्रत्यर्थी / Respondent

**आयकर अपील सं. / ITA No.8044/Del/2018**

**निर्धारण वर्ष / Assessment Year 2015-16**

M/s Krishi Utpadan Mandi Samiti,  
Bilaspur, U.P.  
PAN-AAALK0579L

.....अपीलार्थी / Appellant

Vs

DCIT-CPC, Bangalore  
(Local-ITO-1(2), Rampur-1  
U.P.

..... प्रत्यर्थी / Respondent

**आयकर अपील सं. / ITA No.8045/Del/2018**  
**निर्धारण वर्ष / Assessment Year 2014-15**

M/s Krishi Utpadan Mandi Samiti,  
Nagina, Bijnor, U.P.

PAN-AABTK1252H

.....अपीलार्थी / Appellant

Vs

DCIT-CPC, Bangalore  
(Local-ITO-3(1), Nazibabad-1  
U.P.

..... प्रत्यर्थी / Respondent

**AND**

**आयकर अपील सं. / ITA No.8046/Del/2018**  
**निर्धारण वर्ष / Assessment Year 2013-14**

M/s Krishi Utpadan Mandi Samiti,  
Nagina, Bijnor, U.P.

PAN-AABTK1252H

.....अपीलार्थी / Appellant

Vs

DCIT-CPC, Bangalore  
(Local-ITO-3(1), Nazibabad-1  
U.P.

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Ms. Shweta Mittal, CA

प्रत्यर्थी की ओर से / Respondent by : Sh. James Singson, Sr. DR

सुनवाई की तारीख / Date of Hearing : 17.03.2020	घोषणा की तारीख / Date of Pronouncement: 17.03.2020
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**आदेश / ORDER**

**PER SUSHMA CHOWLA, VP**

The present appeals are filed by the different Mandi Samities against the separate impugned orders passed by the Commissioner of Income

Tax(Appeals) relating to assessment years 2016-17, 2014-15 & 2015-16 against order/s processed by DCIT-CPC.

2. The learned AR for the assessee pointed out that the present appeals relate to several Mandi Samities operating from different parts of Uttar Pradesh. She further stated that the appeals of the assessee were dismissed by the CIT(A) on the ground that the same were filed after certain delay. Our attention was drawn to the written submissions and it was pointed out that the delay in filing the appeals late before the CIT(A) range from 3 days to 57 days. She further pointed out that there was reasonable cause in not filing the appeals in time as persons incharge of the Mandi Samities were illiterate and hence the delay.

3. The learned DR for the Revenue opposed the submissions made by the learned AR for the assessee.

4. We have heard the rival contentions and perused the record. The appeals of the assessee have been dismissed in limine by the CIT(A) on the ground that there was delay in filing the appeals late before him. From the perusal of record, we find that the delay in filing the appeals late range from 3 to 57 days. The assessee has also filed the cause for such delay that the persons who were incharge of the Mandi Samiti were illiterates and hence the appeal could not be filed in time. We find merit in the plea of the assessee and accordingly we condone the delay in filing the appeals late

before the CIT(A). However, we restore the issue back to the file of CIT(A) who shall decide the issue on merits.

5. Under section 250(6) of the Act, it is incumbent upon the CIT(A) to decide the issue on merits with reasons. Accordingly we direct the CIT(A) to decide the issues in accordance with law after affording reasonable opportunity to the assessee. The grounds of appeals raised by the assessee are allowed for statistical purposes.

6. In the result, all the appeals relating to different assessees are allowed for statistical purposes.

Order pronounced in the open court on 17<sup>th</sup> day of March, 2020.

**Sd/-**  
**(PRASHANT MAHARISHI)**  
**लेखा सदस्य/ACCOUNTANT MEMBER**

**Sd/-**  
**(SUSHMA CHOWLA)**  
**उपाध्यक्ष/VICE PRESIDENT**

**दिल्ली / दिनांक** Dated : 17<sup>th</sup> March, 2020

*SH*

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. मुख्य आयुक्त/ The Pr. CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार,  
आयकर अपीलीय अधिकरण ,दिल्ली / ITAT, Delhi