

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,  
NEW DELHI

[THROUGH VIDEO CONFERENCING]

BEFORE N.K. BILLAIYA, ACCOUNTANT MEMBER

AND

BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER,

ITA No.613 /DEL/2014

[Assessment Year: 2005-06]

Cooperative Cane Development Union Ltd., Modinagar, Ghaziabad, Uttar Pradesh	Addl CIT, Range-I, Ghaziabad
<b>PAN- AAAJC0168M</b>	
Appellant	Respondent

ITA No.614/DEL/2014

[Assessment Year: 2005-06]

Cooperative Cane Development Union Ltd., Hapur, Uttar Pradesh	Addl CIT, Range-I, Ghaziabad
<b>PAN- AAAJC0224E</b>	
Appellant	Respondent

ITA No.615/DEL/2014

[Assessment Year: 2005-06]

Cooperative Cane Development Union Ltd., Simbhaoli, Uttar Pradesh	Addl CIT, Range-I, Ghaziabad
<b>PAN- AAATC5138R</b>	
Appellant	Respondent

Assessee by	None
Department by	Sh. Mahesh Thakur, Sr. DR

<b>Date of Hearing</b>	<b>03.05.2021</b>
<b>Date of Pronouncement</b>	<b>03.05.2021</b>

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER,**

These three appeals are by different branches of the assessee preferred against the order of CIT(A), Muzaffarnagar dated 28.10.2013 pertaining to assessment year

2005-06. In all the captioned appeals, the common grievance is that the CIT(A) erred in dismissing the appeal by not condoning the delay in filing all the appeal.

2. None appeared on behalf of the assessee. We have heard the learned DR who relied upon the order of the First Appellate Authority.

3. The appellants are Cooperative Society engaged in the business activity with main objects to increase production of sugarcane and to implement terms framed by the Central and State Governments and to make arrangements for sale and purchase of cane produce grown by member farmers at profitable price to members. Return for the year under consideration was selected for scrutiny assessment and while completing the assessment under section 143(3) of the Act deduction u/s 80P was denied.

4. When the matter was agitated before the CIT(A), there was a considerable delay in filing of the appeal. The main reason for the delay was stated to be transfer and postings of the officers. This reason did not find any favour with the CIT(A) who was of the firm belief that it is the duty of the Principal Officer to file the appeal on time.

5. We are of the considered view that the CIT(A) ought to have considered the appeal on merits of the case, keeping in mind that no person is benefited in filing the appeal late. We, therefore, restore the entire issue to the files of the CIT(A). The CIT(A) is directed to decide the appeal on merits of the case by condoning the delay and after giving a reasonable and sufficient opportunity of being heard to the assessee.

6. In the result, all the appeals are treated as allowed for statistical purposes.

The order is pronounced in the open court on 03/05/2021.

**Sd/-**

**[SUCHITRA KAMBLE]  
JUDICIAL MEMBER**

**Delhi;** Dated: 03/05/2021

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

**Sd/-**

**[N.K. BILLAIYA]  
ACCOUNTANT MEMBER**

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	03.052021
Date on which the typed draft is placed before the dictating Member	03.05.2021
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	03.05.2021
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	