

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE**

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
 AND  
 SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA Nos.62 & 63/PUN/2021  
निर्धारण वर्ष / Assessment Years : 2010-11 & 2011-12**

The Income Tax Officer (Exemptions),  
 Ward – 2, Pune

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Mitra Technology Foundation,  
 C2, 905, Ganga Satellite,  
 Wanowarie, Pune – 411040

PAN : AADCM2601D

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sharad Shah  
 Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of Hearing : 27-06-2022  
 घोषणा की तारीख / Date of Pronouncement : 06-07-2022

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

These two appeals by the Revenue against the separate order dated 08-03-2016 and 05-04-2016 passed by the Commissioner of Income Tax (Appeals)-10, Pune [‘CIT(A)'] for assessment years 2010-11 and 2011-12, respectively.

2. The issues raised in both the appeals are similar basing on the same identical facts. Therefore, with the consent of both the parties, we proceed

to hear both the appeals together and to pass a consolidated order for the sake of convenience.

**3. First, we shall take up appeal in ITA No.62/PUN/2021 for A.Y. 2010-11.**

4. We note that this appeal was filed with a delay of 1765 days. The Income Tax Officer (Exemptions) filed petition to condone the said delay. On perusal of the same, we note that the CIT(A)-10, Pune passed order on 08-03-2016 which was received by the CIT(Exemptions), Pune on 10-03-2016. The last date for filing appeal before the ITAT expires on 09-05-2016, but, the appeal was filed on 10-03-2021. An approval for filing the second appeal before the ITAT was received by the ITO(Exemptions) on 02-03-2021. As there was delay of 5 years in getting approval to file second appeal before the ITAT, the report was called from AO vide letter dated 15-03-2016 by the CIT(Exemptions). The report of which is reproduced in the petition by the ITO. On perusal of the said report, we note that the appeal was not filed in time due to wrong assumptions that the tax effect was below the prescribed tax limits vide Circular No. 21 of 2015 dated 20-12-2015 and the ld. DR argued that it was inadvertent mistake on the part of the then AO in filing the appeal in time. The ld. AR vehemently opposed the contents of delay condone petition and argued there was no sufficient cause as explained by the appellant-revenue. In the light of the report of AO, we note that the appellant-revenue did not make out a case showing sufficient cause in filing the appeal in time which really prevented the appellant-revenue to file appeal in time. The ld. AR placed on record the order dated 18-05-2022 in assessee's own case in ITA No. 796/PUN/2017 wherein we note that this Tribunal confirmed the order of CIT(A) by

dismissing the appeal of Revenue. The ld. DR did not dispute the same. However, without going into the merits of the case, we hold that the appellant-revenue failed to show sufficient cause which really prevented the appellant-revenue in filing the appeal in time. Therefore, the delay petition seeking to condone the delay is dismissed.

5. Since, the dismissal of delay petition filed by the appellant-revenue, the issues raised by the Revenue are infructuous requires no adjudication.

6. In the result, the appeal of Revenue is dismissed.

**ITA No. 63/PUN/2021 (A.Y. 2011-12)**

7. Both sides are unanimous in stating that the issues raised in the appeal and the facts in ITA No.63/PUN/2021 are identical to ITA No. 62/PUN/2021. Since, the facts in ITA No. 63/PUN/2021 are similar to ITA No. 62/PUN/2021, the findings given by us while deciding the appeal of Revenue in ITA No. 62/PUN/2021 would *mutatis mutandis* apply to ITA No. 63/PUN/2021, as well. The appeal of Revenue is dismissed, accordingly.

8. To sum up, both the appeals of Revenue are dismissed.

Order pronounced in the open court on 06<sup>th</sup> July, 2022.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 06<sup>th</sup> July, 2022.  
रवि

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-10, Pune
4. The CIT (Exemptions), Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “बी” बेंच,  
पुणे / DR, ITAT, “B” Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune