

IN THE INCOME TAX APPELLATE TRIBUNAL 'A' BENCH, PUNE
BEFORE SHRI INTURI RAMA ROAO, ACCOUNTANT MEMBER
AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

Sr. No.	I.T.A No.	Asstt. Year	Appellant	Respondent
1.	595/PUN/2021	2018-19	Arth Nagari Sahakari Patsanstha, Gala No. 4, Shanti Daya Society, Hirawadi, Shakti Nagar, Panchavati, Nashik PAN: AACAA 7908 C	The Asstt. CIT CPC, Bangaluru
2.	608/PUN/2021	2017-18	Jayshivraj Gramin Bigar Sheti Sahkari Pat Sanstha, Hiimmatwadi, Tal. Karveer, Kolhapur PAN: AAAAJ 9008 J	The Dy. CIT CPC, Bangaluru

Appellants by : None
Respondents by : Shri Ramnath P. Murkude

Date of Hearing : 28-09-2022
Date of Pronouncement : 29-09-2022

ORDER

PER BENCH

These appeals preferred by the above-mentioned assesseees as per the captioned matter emanates from the respective orders of the (NFAC) for the respective assessment years as appearing hereinabove, as per the following grounds of appeal.

ITA No. 595/PUN/2021 for A.Y. 2018-19 – Arth Nagari Sah. Patsanstha.

- “1. On the facts and in law, the CIT(A) is not justified in not condoning the delay of 54 days in filing appeal which was due to reasonable cause.
2. On the facts and in law, the CIT(A) is not justified in not condoning the delay of 54 days in filing appeal without considering the decisions of various courts and clarifications issued by CBDT.
3. On the facts and in law, the CIT(A) is not justified in not deciding the issue on merit of allowability of deduction u/s 80P of the Act raised by the appellant.

**ITA No. 608//PUN/2021 for A.Y. 2017-18 – Jayshivray Gramin Bigar Sheti Sah.
Pat Sanstha, Kolhapur**

1. *On facts, in circumstances of the case and in law, the NFAC erred in dismissing appeal of the appellant on the ground of rejection of petition for condonation of delay without going into merits of the case of the appellant.*
2. *On facts in the circumstances of the case and in law, the NFAC erred in refusing to condone the delay in filing appeal without appreciating the fact that appellant was exploring alternate remedy by filing rectification application u/s 154 of the Act.*
3. *The appellant craves leave to add, alter, modify or delete any of the above grounds of appeal.”*

2. The facts and circumstances and the issues involved in both these appeals are absolutely identical and similar. Therefore, these cases were heard together and are disposed of by this consolidated order.

3. The only issue involved in both these appeals is with respect to rejection of petition for condonation of delay. The NFAC has dismissed the appeals on ground of delay. It is found that the reason of delay is attributable to the outbreak of Covid 19. We therefore, set aside the order of the NFAC and remit the matter back to the file of the NFAC with a direction to admit the appeals by virtue of judgment of the Hon'ble Supreme Court in Cognizance for Extension of Limitation, In re 438 ITR 296 (SC) read with judgment in Cognizance for Extension of Limitation, In re 432 ITR 206 (SC) dated 08-03-2021 and 421 ITR 314 and decide the appeals on merits after complying with the principles of natural justice.

4. In the result, both the appeals of the respective assesseees are allowed for statistical purposes.

Order pronounced in the open Court on this 29th September 2022.

Sd/-
(INTURI RAMA RAO)
ACCOUNTGANT MEMBER

sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Pune; Dated, this 29th day of September 2022
Ankam

Copy of the Order forwarded to :

1. The Appellants
2. The Respondent.
3. The NAFC Delhi
5. The D.R. ITAT 'A' Bench Pune.
6. Guard File

/// TRUE COPY ///

BY ORDER,

Sr. Private Secretary
ITAT, Pune

		Date	
1	Draft dictated on	28-09-2022	Sr.PS
2	Draft placed before author	28-09-2022	Sr.PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		