

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "C", PUNE

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

आयकर अपील सं. / ITA Nos.382 & 383/PUN/2022
निर्धारण वर्ष / Assessment Years : 2017-18 & 2018-19

Maharashtra Tantrik Prashikshit Berojgar Seva Sahakari Sanstha Ltd., 07, Nilofar Housing Society, Pakhal Road, Dwarka, Nashik- 422001. PAN : AACAM2011N	Vs.	ACIT, Circle-1, Nashik.
Appellant		Respondent

Assessee by : Shri Sanket Joshi
Revenue by : Shri Suhas Kulkarni

Date of hearing : 20.12.2022
Date of pronouncement : 22.12.2022

आदेश / ORDER

PER INTURI RAMA RAO, AM:

These are the appeals filed by the assessee directed against the separate orders of the National Faceless Appeal Centre, Delhi [‘the NFAC’] dated 12.11.2021 for the assessment years 2017-18 and 2018-19 respectively.

2. Since the identical facts and common issues are involved in both the above captioned appeals, we proceed to dispose of the same by this common order.

3. For the sake of convenience and clarity, the facts relevant to the appeal in ITA No.382/PUN/2022 for the assessment year 2017-18 are stated herein.

ITA No.382/PUN/2022, A.Y. 2017-18 :

4. From perusal of the order passed by the NFAC, we find that the NFAC dismissed the appeal *ex-parte*. We find that the appeal proceedings were initiated by the NFAC during the period from 10.02.2020 to 12.11.2021 which clearly falls within Covid-19 Pandemic period. It can be safely assumed that the appellant was prevented from responding to notice issued by NFAC on account of difficulties being faced by the appellant on account of Covid-19 Pandemic; taking clue from spirit behind order passed by the Hon'ble Supreme Court taking the cognizance of the difficulties faced by the country extended the various limitations prescribed under the various Statutes. Therefore, we are of the considered opinion that the matter should be remanded to the file of the NFAC for fresh disposal of issue in appeal in accordance with law after affording reasonable opportunity of being heard to the assessee.

5. In the result, the appeal filed by the assessee in ITA No.382/PUN/2022 for A.Y. 2017-18 stands partly allowed.

ITA No.383/PUN/2022, A.Y. 2018-19 :

6. Since the facts and issues involved in both the above captioned appeals are identical, therefore, our decision in ITA No.382/PUN/2022 for A.Y. 2017-18 shall apply *mutatis mutandis* to the appeal of the assessee in ITA No.383/PUN/2022 for A.Y. 2018-19 respectively. Accordingly, the appeal of the assessee in ITA No.383/PUN/2022 for A.Y. 2018-19 is partly allowed.

7. To sum up, both the above captioned appeals of the assessee stands partly allowed.

Order pronounced on this 22nd day of December, 2022.

Sd/-
(S. S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 22nd December, 2022.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-NFAC, Delhi.
4. The Pr. CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "C" बेंच, पुणे / DR, ITAT, "C" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.