

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI**

श्री एस एस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI S.S. VISWANETHRA RAVI, HON'BLE JUDICIAL MEMBER
AND SHRI S. R. RAGHUNATHA, HON'BLE ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.: **1528, 1529, 1530 & 1531/Chny/2024**

निर्धारण वर्ष / Assessment Years: 2018-19, & 2020-21

A Ayeepalayam Primary Agri Co-op Credit Society Limited,
A.Ayeepalayam Athanur Post,
Rasipuram TK,
Namakkal – 636 301.

v. Income Tax Officer,
Ward -1,
Namakkal.

[PAN: AAAAS-6232-P]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri. T.S. Lakshmi Venkatraman, FCA

प्रत्यर्थी की ओर से/Respondent by : Shri. Aroon Prasad, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 22.07.2024

घोषणा की तारीख/Date of Pronouncement : 26.07.2024

आदेश / O R D E R

PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:

These appeals by the assessee are filed against the separate orders of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, for the assessment years 2018-19 & 2020-21, vide orders dated 10.05.2024, 14.05.2024, 10.05.2024 & 13.05.2024, respectively. Since, facts are identical and issues are

common, for the sake of convenience, these appeals were heard together and are being disposed off, by this consolidated order.

2. The brief facts are that, the assessee is a Primary Agricultural Co-operative Credit Society registered under Tamilnadu Co-operative Societies Act. The assessee filed return of income for both the assessment years 2018-19 and 2020-21 and declaring total income of Rs. Nil, after claiming deduction u/s. 80P of the Act at Rs.30,92,089/- and Rs. 71,43,476/- respectively. Subsequently, the case was selected for scrutiny under CASS for the reason investment/advance/loans and deduction from total income under Chapter VI-A, and notice u/s. 143(2) of the Income-tax Act, 1961 (hereinafter referred to as "the Act") was issued and served on the assessee. However, the assessee did not submit any reply against the notes. Accordingly, the AO completed the assessment u/s.144 r.w.s. 144B dated 11.08.2021 and 25.09.2022 respectively, by denying the deduction claimed u/s. 80P of the Act for both the assessment years. Subsequently, the AO has passed penalty orders for both the assessment years 2018-19 and 2020-21 by levying penalty

u/s. 270A of the Act of Rs.15,24,662/- and Rs.8,86,896/- respectively,. Aggrieved by the orders of the AO, assessee preferred an appeals before the Id.CIT(A).

3. Before the Id.CIT(A), the assessee filed its appeals with a delay. The assessee has submitted the condonation petition at the time of filing Form No. 35 stating that the appeals have been after the time limit prescribed for filing the appeal. The assessee submitted Hon'ble Supreme Court vide order under Article 142 r.w. Article 141 of the Constitution of India dated 23.03.2020 read order with dated 10.01.2022, extended the period of imitation for all petitions/applications/suits/appeal/all other proceedings prescribed under the general law of limitation or under special laws w.e.f. 15.03.2020 till 28.02.2022. Further, it allowed 90 days limitation period for filing appeal from 01.03.2022. Therefore, the delay up to 29.05.2022 need not be taken into account for limitation purpose. For the remaining period of delay, the assessee has submitted that its authorized representative was demised on 16.05.2019, due to which the assessee was unable to get proper professional guidance, which resulted in delay in filing of appeals.

4. The Id.CIT(A) after considering the submissions made by the assessee held that the assessee has failed to establish sufficient cause for delay in filing of appeals and rejected the petition for condonation of delay and dismissed the appeals filed by the assessee without adjudicating on merits.

5. The Id.AR stated that, the Id.CIT(A) appeals erred in dismissing the appeal without condoning the delay in all the four appeals, inspite of 'reasonable cause' shown for delay in filing. The Id.AR stated that the assessee has not given any opportunity to submit written submissions and for hearing the appeals and thus, the orders of the Id.CIT(A) may be set aside.

6. Per contra, the Id.DR supported the orders of the Id.CIT(A).

7. We have heard both the parties and gone through the order of the Id.CIT(A). It is noted that the Id.CIT(A) has passed the impugned orders based on issue of condonation of delay in filing the appeals, without providing any opportunity for hearing the assessee. Therefore, we are of the view that, to meet the ends of justice, we remit back the appeals to the file of the Id.

CIT(A) for denovo adjudication on merit subject to cost of Rs.5000/- per appeal, totalling to Rs.20,000/- for all four appeals, which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same will be furnished by the Assessee before Ld. CIT(A), who shall proceed for de novo assessment. Accordingly, all the four impugned orders are set aside and all the four appeals are restored back to the file of Ld.CIT(A) for fresh adjudication.

8. In the result, all four appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the court on 26th July, 2024 at Chennai.

Sd/-

(एस एस विश्वनेत्र रवि)

(S.S. VISWANETHRA RAVI)

न्यायिक सदस्य/**Judicial Member**

Sd/-

(एस. आर. रघुनाथा)

(S. R. RAGHUNATHA)

लेखा सदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 26th July, 2024

JPV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT – Salem

4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF