

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1106/PUN/2024

निर्धारण वर्ष / Assessment Year : 2019-20

Parag Nagari Sahakari Patsanstha Maryadit, At Post Manchar, Taluka Ambegaon, Pune Nashik Road, Manchar, Pune 410 503 Maharashtra PAN : AAEAP1251D	Vs.	Income Tax Officer, Ward-10(1), Pune
Appellant		Respondent

Assessee by : Shri Abhay A. Avachat
Revenue by : Shri Satyajit Mandal

Date of hearing : 12.08.2024
Date of pronouncement : 12.08.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of National Faceless Appeal Centre (NFAC), Delhi dated 04.03.2024 for the assessment year 2019-20.

2. Brief facts of the case are as under :

The appellant is a Cooperative Credit Society registered under the Maharashtra Cooperative Societies Act, 1960. It is engaged in the business of providing credit facilities to its Members and also accepting the deposits from Members. The Return of Income for the A.Y. 2019-20 was filed on 20.09.2019 declaring Nil income after claiming

deduction of Rs.48,67,901/- u/s.80P(2)(f) of the Income-tax Act, 1961 (hereinafter also called 'the Act'). The said return of income was processed by the CPC vide intimation dated 02.12.2020 passed u/s.143(1) of the Act at a total income of Rs.19,10,480/- by disallowing the claim for deduction u/s.80P(2)(f) of the Act.

3. Being aggrieved, an appeal was filed before the CIT(A)/NFAC with a delay of more than two years. The CIT(A)/NFAC without condoning the delay had dismissed the appeal *in limine*. The CIT(A)/NFAC rejected the contention of the appellant society that the intimation u/s.143(1) was not served on the appellant by holding that the appellant itself had stated in Form No.35 that said intimation was served on 10.12.2020.

4. Being aggrieved, the appellant is in appeal before the Tribunal.

5. I heard the rival submissions and carefully perused the material on record. The only issue that arises for my consideration in the present appeal is whether the CIT(A)/NFAC was justified in refusing to condone the delay. Admittedly, as per the information available in Form No,35, the intimation passed u/s.143(1) dated 02.12.2020 was served upon the appellant society on 10.12.2020 whereas the appeal before NFAC was filed on 27.11.2023. Even after excluding the period covered by pandemic Covid-19, still there is a delay of about 18 months from June, 2022 till the date of filing the appeal, i.e.27.11.2023. No explanation was given as to what prevented the appellant society to file an appeal within the time prescribed. Thus, sufficient cause is not shown by the appellant society for not filing the appeal within the time. In the circumstances, the Id. CIT(A)/NFAC was justified in refusing to condone the delay. I uphold the action of the CIT(A)/NFAC.

6. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on this 12th day of August, 2024.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 12th August, 2024.

Satish

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच,
पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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