

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI K.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.246/Nag./2024**  
(Assessment Year : 2017-18)

Geeta Krushna Mahila Urban  
Credit Co-operative Society Ltd.  
Block no.13, NIT Complex  
Raghuji Nagar, Nagpur 440 024  
PAN – AABAG4081D

..... Appellant

v/s

Income Tax Officer  
Ward-4(4), Nagpur

..... Respondent

Assessee by : Shri Suren Duragkar  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 29/01/2025

Date of Order – 30/01/2025

**ORDER**

**PER V. DURGA RAO, J.M.**

The appeal filed by the assessee is emanating from the impugned order dated 17/10/2023, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2017-18.

2. During the course of hearing, the Registry has pointed out that there is a delay of 99 days in filing the appeal by the assessee before the Tribunal. We also find that the assessee has filed an application dated nil for condonation of delay in filing the appeal which is supported by photocopy of Affidavit. The original Affidavit has not been furnished by the assessee. However, we find

sufficient cause for the delay in filing the appeal before us as mentioned in the Affidavit. Therefore, the delay of 99 days in filing this appeal before the Tribunal is hereby condoned.

3. It is worth mentioning here that the assessee nether before the Assessing Officer nor before the learned CIT(A) appeared to prosecute its matter before the authorities below which proves assessee's lackadaisical and lethargic approach. Despite this, the learned Authorised Representative for the assessee Shri Suren Dugarkar, prayed that the matter be restored to the file of the Assessing Officer for adjudication on merits, since the Assessing Officer has rejected the assessee's case by passing ex-parte order.

4. On the other hand, the learned D.R. submitted that despite the learned CIT(A) provided sufficient opportunities to the assessee, however, the assessee chose not to appear before the learned CIT(A) and not furnished relevant details. He strongly supported the order passed by the learned CIT(A) and the Assessing Officer.

5. We have heard the arguments of rival parties, perused the material available on record and gone through the orders of the authorities below. We find that though the learned CIT(A) and the Assessing Officer granted several opportunities to the assessee to substantiate its cases, ultimately, the orders passed by him are an ex-parte order qua the assessee and the learned CIT(A) and the Assessing Officer were indeed justified in dismissing the appeal/ case of the assessee. However, keeping in view the overall facts and circumstances of the cases before us, to meet the ends of justice, therefore, we are of the

opinion that by following the principles of natural justice, one opportunity should be given to the assessee to substantiate the cases before the Assessing Officer. In view of the above, the orders passed by the learned CIT(A) are hereby set aside and remit back the appeals to the file of the Assessing Officer and direct him to adjudicate the appeal afresh on merit and in accordance with law. Before passing speaking orders, the Assessing Officer shall provide adequate opportunity of being heard to the assessee. It is also directed that the assessee should not seek adjournment without there being a justified reason. Accordingly, all the grounds raised by the assessee in these appeals are allowed for statistical purposes.

6. As a matter of assessee's lackadaisical approach in non-compliance and procedural delays before the authorities below, we deem it fit and appropriate to impose a cost on the assessee for an amount of ₹10,000 (Rupees Ten Thousand Only) payable to the Maharashtra State Legal Services Authority and produce evidence of payment before the Assessing Officer. This cost underscores the importance of adhering to procedural requirements and timely compliance during assessment and appellate proceedings.

7. In the result, appeal filed by the assessee IS allowed for statistical purposes, subject to the condition as stated in Para-6 above.

Order pronounced in the open Court on 30/01/2025

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**V. DURGA RAO**  
**JUDICIAL MEMBER**

**NAGPUR, DATED: 30/01/2025**

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

Pradeep J. Chowdhury  
Sr. Private Secretary

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur