

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2797/Chny/2024
निर्धारण वर्ष/Assessment Year: 2018-19

K 1340 Kalikulam PACCS Ltd., Sanarpalayam, Ukkaram PO, Sathyamangalam Taluk, Erode District – 638 402.	v.	The ITO, Ward-2(5), Erode.
[PAN: AABAK 3926 D]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Ms. Reshma, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Mr. Ashwin D. Gowda, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	27.01.2025
घोषणाकीतारीख /Date of Pronouncement	:	26.02.2025

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeal), (hereinafter referred to as 'Ld.CIT(A)'), Addl./JCIT(A), Varanasi, dated 03.11.2023 for the Assessment Year (hereinafter referred to as 'AY') 2018-19.

2. At the outset, it is noted that there is a delay of '276' days in filing of the appeal. In this regard, it is noted that the assessee is a Primary



:: 2 ::

Agricultural Co-operative Society registered under the Tamil Nadu Cooperative Societies Act, 1983 and the assessee society is run by elected office bearers who are mainly from the farming sector; and didn't use for communication the e-mail, because of it they were not aware of the proceedings happening before Ld.CIT(A) and even the information relating to passing of the impugned order. And since it was not aware of the impugned order passed by the Ld.CIT(A) dated 03.11.2023 for AY 2018-19, the delay happened in filing of Appeal; and when the assessee came to know about the dismissal of the appeal on 20.10.2024, then immediately filed the appeal before this Tribunal on 02.11.2024. Therefore, it was pleaded that for the ends of justice and fair play, the delay may be condoned.

3. Per contra, the Ld.DR doesn't want us to condone the delay and wants us to dismiss the appeal.

4. We have heard both the parties and perused the material available on record. Brief facts are that the assessee is a Co-operative Society and it filed its return of Income (RoI) for the AY 2018-19 on 31/08/2018 admitting Nil Income by claiming deduction u/s.80P(2) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'), which RoI was processed by CPC, and an intimation u/s.143 (1) was passed on 12/07/2019, wherein the claim of deduction u/s.80P(2)(a)(i) of the Act was denied,



:: 3 ::

resulting in an addition of Rs.3,02,790/-. Aggrieved, the assessee filed an appeal before the Ld.CIT(A) which was dismissed by order dated 03.11.2023, which information assessee came to know only on 20.10.2024 and immediately thereafter filed the appeal before this Tribunal with a delay of 276 days. The assessee's contention regarding condoning the delay has been considered and in this regard, we note that the assessee-society is a Primary Agricultural Co-operative Society registered under the Tamil Nadu Cooperative Societies Act, 1983 and consists mainly of members who are farmers and who in turn elect office-bearers, who runs the society; and since they are from rural background and not familiar with the internet/computer, are not used to check the in-box of email or sent communication through e-mail IDs, etc, which resulted in passing of ex-parte order against assessee. For the same reason, they were not aware of the passing of the impugned order dated 03.11.2023; and when they came to know about passing of the impugned order in the third week of October, 2024, they immediately filed the same within '15' days i.e. on 02.11.2024. Taking into consideration the fact that the assessee is a Primary Agricultural Co-operative Society and the Office bearers were persons from rural/farming sector and who were not familiar with the computers and they were not used to communicate using e-mail, they were in the dark about the passing of the impugned order. Therefore, they couldn't file the appeal within time before this Tribunal,



:: 4 ::

which we find to be reasonable cause for delay; and since no gross negligence or laches could be shown on the part of the assessee, considering the overall facts, and for the interest of justice and fair play, the delay caused are condoned and proceed to examine the appeal.

5. At the outset, the Ld.AR of the assessee pointed out that the impugned order is an ex parte order qua assessee. We note that the Ld.CIT(A) has not decided the grounds of appeal on merits as required u/s.250(6) of the Act. In such circumstances, for the ends of justice and fair play, we set aside the impugned order of the Ld.CIT(A) and restore the appeal back to the file of the Ld.CIT(A) with a direction to decide the appeal on merits after hearing the assessee. Ms.R.Reshma, Ld.AR of the assessee undertakes to file relevant documents/written submissions before the Ld.CIT(A) and the Ld.CIT(A) is directed to decide the grounds of appeal as per sub-section (6) of sec.250 of the Act.

6. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on the 26th day of February, 2025, in Chennai.

Sd/-
(मनोज कुमार अग्रवाल)
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**



ITA No.2797/Chny/2024 (AY 2018-19)
K 1340 Kalikulam PACCS Ltd.

:: 5 ::

चेन्नई/Chennai,
दिनांक/Dated: 26th February, 2025.
TLN, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF