

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

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER
AND
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2225/PUN/2024
निर्धारण वर्ष / Assessment Year : 2021-22

Navchaitanya Nagari Sahakari Patsanstha Limited Atit, Atit, District- Satara, Satara-415519. PAN : AAABN0030B	Vs.	ITO, Ward-1, Satara.
Appellant		Respondent

Assessee by : Shri Prateek Jha
Revenue by : Shri Manoj Tripathi

Date of hearing : 17.03.2025
Date of pronouncement : 19.03.2025

आदेश / ORDER

PER S. S. VISWANETHRA RAVI, JM:

This appeal filed at the instance of assessee is directed against the order of Ld. Addl/JCIT(A)-2, Delhi ['Ld. CIT(A)'] dated 30.09.2024 pertaining to assessment year 2021-22.

2. At the outset, Ld. Counsel for the assessee prayed for condonation of delay in filing of the appeal before Ld. CIT(A) and to restore the issue raised on merits for necessary adjudication by Ld. CIT(A). Though Ld. DR oppose his request, we considering the

facts of the case and also the contents of the application for condonation of delay filed before Ld. CIT(A), decide to condone the delay in filing of the appeal before Ld. CIT(A).

3. So far as merits of the case are concerned, the case of the assessee which is a cooperative society and filed its return of income on 06.01.2022 which was processed u/s 143(1)(a) of the Act after making certain additions/disallowance of deduction u/s 80P of the Act, we observe that the assesses declared Nil income but the CPC processed it at Rs.17,73,380/- after making certain adjustments. However, since Ld. CIT(A) has dismissed the appeal of the assessee *in limine* by not condoning the delay, we being fair to both the parties deem it appropriate to restore the issue raised on merits in the instant appeal to the file of Ld. CIT(A) for deciding afresh keeping into consideration the ratio laid down by the *Hon'ble Bombay High Court in the case of CIT (Central) vs. Premkumar Arjunda (2107) 297 CTR 614 (Bombay)*. Needless to mention that proper opportunity of being heard shall be provided to the assessee. The assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Thus, effective grounds of appeal raised by the assessee are allowed for statistical purposes.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 19th day of March, 2025.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 19th March, 2025.

Sujeet

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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