

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

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.2701 & 2702/PUN/2024  
निर्धारण वर्ष / Assessment Years : 2015-16 & 2017-18

Shri Mahalaxmi Nagari Sahkari Patsanstha Maryadit, S.No.79, Samartha Nagar, Main Road, Navi Sangvi- 411061. PAN : ABNFS2464G	Vs.	ITO, Ward-8(3), Pune.
Appellant		Respondent

Assessee by : None  
Revenue by : Shri Aviyogi Ambadkar

Date of hearing : 10.03.2025  
Date of pronouncement : 24.03.2025

**आदेश / ORDER**

**PER MANISH BORAD, AM:**

Both the above captioned appeals filed at the instance of assessee are directed against the separate orders of Ld. CIT(A)/NFAC dated 09.06.2023 & 15.05.2023 which are arising out of the assessment orders u/s 143(3) & 144 of the Act for Assessment Years 2015-16 & 2017-18 framed on 16.12.2017 & 17.12.2019 by the ITO, Wart-8(4), Pune respectively.

2. When the case was called for, none appeared on behalf of the assessee. Even on previous date of hearing fixed on 23.01.2025 and

13.02.2025 none appeared. We therefore proceed to adjudicate both the appeals with the able assistance of Ld. Departmental Representative and available records.

**ITA No.2701/PUN/2024, A.Y. 2015-16 :**

3. Registry has informed that there is a delay of 559 days in filing of the instant appeal. The applicant is a Manager of Co-operative Housing Society which is the assessee. As per the reasons mentioned in the application for condonation of delay, the committee members are not well versed with the tax laws and are dependent upon the tax consultant and for appointment of such tax consultant, certain formalities and the meetings of the members is to be carried out. Considering the fact that the assessee society would not have gained by filing this appeal belatedly and also in view of the ratio laid down by the *Hon'ble Apex Court in the case of Collector Land Acquisition vs. Mst. Kattji (1987) 167 ITR 471 (SC)*, we deem it appropriate to condone the delay of 559 days and admit the appeal for hearing on merits.

4. A perusal of the records indicates that the impugned order is *ex-parte* and assessee failed to avail the opportunity granted by Ld. CIT(A)/NFAC.

5. On the other hand, Ld. DR supported the orders of the lower authorities.

6. We have heard Ld. DR and perused the records placed before us. We notice that the dates of hearing granted by Ld. CIT(A) are 27.12.2019, 31.12.2019, 23.01.2020, 29.12.2020, 21.03.2022, 16.05.2023 and 23.05.2023. We further notice that most of the hearings are falling during Covid-19 restriction period. Therefore, considering the facts of the case and reasonable cause on the part of the assessee for not being able to avail the opportunity of hearing, we deem it appropriate to restore the issue of merits to the file of the Ld. CIT(A)/NFAC for fresh adjudication to be carried out after affording reasonable opportunity of hearing to the assessee and also consider submissions, documents, details etc to be furnished by the assessee at the time of hearing. The assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

7. In the result, the appeal of the assessee in ITA No.2701/PUN/2024 for A.Y. 2015-16 is allowed for statistical purposes.

**ITA No.2702/PUN/2024, A.Y. 2017-18 :**

8. Since the facts and issues involved in the appeal of the assessee for the assessment year 2017-18 are identical to the facts of the case for assessment year 2015-16, therefore, our decision in ITA No.2701/PUN/2024 for A.Y. 2015-16 shall apply *mutatis mutandis* to this appeal of the assessee in ITA No.2702/PUN/2024 for A.Y. 2017-18. Accordingly, the appeal of the assessee in ITA No.2702/PUN/2024 for A.Y. 2017-18 is also allowed for statistical purposes.

9. To sum up, both the above captioned appeals of the assessee are allowed for statistical purposes.

Order pronounced on 24<sup>th</sup> day of March, 2025.

Sd/-  
(VINAY BHAMORE)  
JUDICIAL MEMBER

Sd/-  
(MANISH BORAD)  
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 24<sup>th</sup> March, 2025.

*Sujeet*

**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.