

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

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

**ITA No.131/PUN/2025
Assessment Year : 2022-23**

Shrikrushna Sahakari Dudh Utpadak Va Krushipurak Seva Sanstha Murgud At Post Murgud, Taluka Kagal, Kolhapur – 416219	Vs.	ITO, Ward 1(1), Kolhapur
PAN : ABJAS5627A		
(Appellant)		(Respondent)

Assessee by : None
Department by : Shri Manoj Tripathi (virtual)
Date of hearing : 20-03-2025
Date of pronouncement : 28-03-2025

ORDER

PER MANISH BORAD, AM :

This appeal filed by the assessee is directed against the order dated 22.11.2024 of the Ld. CIT(A)/NFAC, Delhi, relating to assessment year 2022-23.

2. None appeared on behalf of the assessee. Hence, we proceed to decide the appeal after hearing the Ld. DR.

3. A perusal of the impugned order indicates that the Ld. CIT(A) / NFAC has dismissed the appeal *in limine* by not condoning the delay. However, a perusal of the reasons mentioned in the impugned order provided by the assessee, we deem it proper to restore the issue to the file of the Ld. CIT(A) / NFAC with a direction to

condone the delay in filing of the appeal and adjudicate the issue afresh after affording reasonable opportunity of being heard to the assessee. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open Court on this 28th March, 2025.

Sd/-
(S S VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे Pune; दिनांक Dated : 28th March, 2025
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'SMC' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	27.03.2025		Sr. PS/PS
2	Draft placed before author	27.03.2025		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			