



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

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

आयकर अपील सं. / ITA Nos.397 & 398/PUN/2025
Assessment Years : 2019-20 & 2020-21

Maharashtra Rajya Pathyapustak Mandal Karmachari Sah Patsanstha Maryadit, Balbharati, Senapati Bapat Road, Pune - 411004 PAN : AAAAM2009A	Vs.	ITO, Ward-3(1), Pune
Appellant		Respondent

Appellant by	:	None
Revenue by	:	Shri Basavaraj Hiremath
Date of hearing	:	26.03.2025
Date of pronouncement	:	28.03.2025

आदेश / ORDER

PER DR. MANISH BORAD, AM :

The captioned two appeals pertaining to the Assessment Years 2019-20 and 2020-21 at the instance of assessee are directed against the separate orders passed by the Ld. Addl./JCIT(A)-1, Visakhapatnam dated 06.12.2024 u/s.250 of the Income-tax Act, 1961 (in short 'the Act') which inturn are arising out of the respective Assessment orders.

2. When the appeal was called for, none appeared on behalf of the assessee. However, perusal of the impugned orders indicate that the Ld. Addl./JCIT(A) dismissed the appeal for AYs. 2019-20 and 2020-21 in *limine* by not condoning the delay in filing of the appeal.



3. We have heard the Ld. DR and perused the record placed before us. We notice that the delay in filing of the appeal for both the impugned years was majorly on account of Covid-19 Pandemic and the remaining delay was on account of non-communication of the information to the person looking after the Taxation work. It is also observed that for both the years CPC has passed the order u/s 143(1)(a)(v) of the Act disallowing the deduction claimed u/s 80P of the Act. In the statement of facts filed before the NFAC, the assessee has referred to plethora of decisions claiming that the assessee deserves to succeed on the grounds of appeal raised by it before the Ld. CIT(A). We, therefore, considering the facts and circumstances of the case deem it appropriate to condone the delay in filing of the appeal before the Ld. CIT(A) for both the impugned years and remit the issue raised on merits back to the file of Ld. CIT(A) for necessary adjudication on merits in light of the provisions of section 250(6) of the Act and decide the appeal in accordance with law after providing fair opportunity of hearing to the assessee. The assessee is directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee in both the appeals are allowed for statistical purposes.

4. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced on this 28th day of March, 2025.

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

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 28th March, 2025.

RK

**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.