

**IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA BENCH", PATNA**  
**(VIRTUAL HEARING AT KOLKATA)**

**SHRI DUVVURU RL REDDY, VICE PRESIDENT**  
**SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 387/Pat/2024**  
**(Assessment Year 2015-16)**

**The Nawada Central Cooperative  
Bank Ltd.,**

Kutchery Road, Bihar - 805110  
[PAN: AABAT3639A]

..... **Appellant**

**vs.**

**ITO, Ward2(2),  
Patna**

..... **Respondent**

**Appearances by:**

Assessee represented by : Nishant Maitin, CA

Department represented by : Rinku Singh, CIT DR

Date of concluding the hearing : 17.04.2025

Date of pronouncing the order : 23.04.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER**

1. In this case, the ITAT Registry has informed that there is a delay of 40 days in the filing of the present appeal. However, the Ld. AR requested for condonation of the same on the ground that the communication of the impugned order was 31.03.2024 and thereafter they promptly filed the appeal within 30 days of the said date. The Ld. AR averred that the delay, if any, was inadvertent and may kindly be considered for condonation.

1.1 We have seen the records and find that the assessee has mentioned the date of service of order as 31.03.2024. Thereafter, the appeal has been filed within 30 days of this date. We accordingly condoned the delay and admit the appeal for adjudication.

2. The present appeal arises from order dated 15.01.2024, passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter “the Ld. CIT(A)], u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”).

2.1 Right at the outset, they pointed out that the Ld. AR made several high pitched, allegedly wrong additions which could not be properly agitated before the Ld. CIT(A) since the notices fixing the dates for hearing were not received in the designated email address. He regretted the lack of persuasion before the Ld. CIT(A) and requested for another chance to present the facts before the First Appellate Authority.

2.2 The Ld. DR supported the orders of authorities below and stated that the notices were probably sent on the e-mail address provided by the assessee himself.

3. We have carefully considered the arguments from both the sides and gone through the records. We feel that in the interest of substantive justice, the assessee deserves another chance to present the facts before the Ld. First Appellate Authority so that his correct income could be determined. Accordingly, we set aside the impugned order and remand the same to the file of Ld. CIT(A) for fresh adjudication. We may add that the assessee would provide the correct email address so that he can promptly attend to the notices issued by the Ld. CIT(A).

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

Order pronounced on 23.04.2025

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice President**

Sd/-  
**(Sanjay Awasthi)**  
**Accountant Member**

Dated: 23.04.2025  
AK, Sr. P.S.

*Copy of the order forwarded to:*

1. The Nawada Central Cooperative Bank Ltd.
2. ITO, Ward2(2), Patna
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches