

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "DB" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

ITA No. 118/DDN/2024

निर्धारणवर्ष/Assessment Year: 2016-17

Bahuuddeshaiya Nagla Imarti Kisan Sewa Sahkari Samiti Limited, Village Nagla Imarti, Roorkee, District Haridwar, Uttarakhand.	बनाम Vs.	Additional Joint Deputy Assistant Commissioner of Income Tax, Income Tax Officer, National Faceless Assessing Officer, Income Tax Office Building, 16, Civil Lines, Roorkee, Haridwar, Uttarakhand.
PAN No.AABAN2705P		
अपीलार्थी Appellant	&	प्रत्यर्थी/Respondent

ITA No. 119/DDN/2024

निर्धारणवर्ष/Assessment Year: 2015-16

Bahuuddeshaiya Nagla Imarti Kisan Sewa Sahkari Samiti Limited, Village Nagla Imarti, Roorkee, District Haridwar, Uttarakhand.	बनाम Vs.	Assessment Unit, NFAC, National Faceless Assessment Unit, Income Tax Office Building, 16 Civil Lines, Roorkee, Haridwar, Uttarakhand.
PAN No. AABAN2705P		
अपीलार्थी Appellant	&	प्रत्यर्थी/Respondent

Assessee by	None
Revenue by	Shri Amarपाल Singh, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	07.05.2025
उद्घोषणाकीतारीख/ Pronouncement on	07.05.2025

आदेश / O R D E R

PER C.N. PRASAD, J.M.

These two appeals are filed by the assessee against the order of the Ld. CIT-NFAC, Delhi vide orders dated 22.11.2023 and 10.11.2023 for the assessment years 2015-16 and 2016-17 respectively. In denying the deduction u/s 80P of the Act in spite of issue of notice, none appeared on behalf of the assessee.

2. On perusal of the Ld. CIT(Appeals) order, we observed that the appeal for the AY 2015-16 was dismissed for non prosecution by the assessee and without going into the merits of the issue. Similarly for the AY 2016-17 the appeal of the assessee was dismissed summarily on the ground that the appeal is delayed by 177 days based on the AO's verification that the assessment order was e-mail to advocatetax45@gmail.com. Even as per the AO's verification the assessment order is not served on the assessee but was sent to the mail address of the consultant. In any case the Ld. CIT(A) should have provided the opportunities to the assessee to explain the delay, it appears that the order was passed *ex parte* without providing adequate opportunity to the assessee. Thus, in the interest of justice, we restore these two appeals to the file of

the Ld. CIT(Appeals) who shall decide the issues on merits after providing adequate opportunity of being heard to the assessee. The assessee may explain the delay if any in filing the appeal before the Ld. CIT(Appeals) by filing the petition for condonation of delay. With these observations these two appeals are restored to the file of the Ld. CIT(Appeals) for deciding afresh.

3. In the result, appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on 07/05/2025

Sd/-
(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 07.05.2025

**Kavita Arora, Sr. P.S.*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI