

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.562/Pat/2024
(Assessment Year 2015-16)

Murlachak Krishak Sewa Swalambi

Sahakari Samiti Limited,

Village- Murlachak Warisaliganj,

Disrict – Nawada - 805130

[PAN: AACAM2403Q]

..... **Appellant**

vs.

ITO Ward 2(3),

Biharsharif

..... **Respondent**

Appearances by:

Assessee represented by : Shreyansh Goyal, Adv.

Department represented by : Sh. Ashwani Kr. Singal, JCIT on
behalf of Smt. Rinku Singh, CIT-DR

Date of concluding the hearing : 29.04.2025

Date of pronouncing the order : 05.05.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER

1. The present appeal arises from order u/s 250 of the Income Tax Act, 1961 (hereinafter “the Act”), passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter the Ld. CIT(A)] vide order dated 12.07.2024 for AY 2015-16.

1.1 In this case, it is seen that the Ld. CIT(A) has dismissed the said appeal on the ground that the reasons advanced for seeking a delay of condonation of 147 days were not sufficient for admitting the appeal for adjudication. The Ld. CIT(A) has relied on a numbers of authorities to state that the delay of 147 days is not worth condoning.

1.1 In this case before the Ld.AO the assessee is seen to have not filed any return of income (ROI) and also did not appear before the Ld. AO in spite of several opportunities given. Thereafter, the Ld. AO took an adverse view of cash deposited in bank accounts amounting to Rs. 54,65,800/- and added the same u/s 69A of the Act.

2. Aggrieved with this action of Ld. CIT(A), the assessee has filed the present appeal with several grounds which challenge the action of authorities below.

2.1 Before us, the Ld. AR pleaded for a chance to pursue the matter before the Ld. CIT(A) and stated that there were good reasons for the delay before the Ld. CIT(A), which were clearly overlooked by him. The Ld. AR pointed out that the reasons given before the Ld. CIT(A) have been mentioned on page 2 para 2.1 of the impugned order.

2.2 The Ld. DR relied on the orders of authorities below.

3. We have carefully considered the arguments of Ld. AR/DR and it is felt that the assessee deserves a chance to present the facts before the Ld. CIT(A). However, the assessee would again file a condonation petition accompanied by an affidavit before the Ld. CIT(A), who would do well to remember that denial of opportunity of hearing on the basis of delay has to be resorted to only in very extenuating circumstances. To this extent, we set aside the impugned order and remand the matter back to the file of Ld. CIT(A) for fresh adjudication.

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

Order pronounced on 05.05.2025

Sd/-
(Duvvuru RL Reddy)
Vice President

Sd/-
(Sanjay Awasthi)
Accountant Member

Dated: 05.05.2025

AK, Sr. P.S.

Copy of the order forwarded to:

1. Murlachak Krishak Sewa Swalambi Sahakari Samiti Limited
2. ITO Ward 2(3), Biharsharif
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches