

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH (Virtual) JODHPUR**

**BEFORE SHRI RAJPAL YADAV, HON'BLE VICE PRESIDENT AND
DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 83/Jodh/2025
Assessment Year 2020-21**

Bhopal Garh Co Operative Marketing Society Limited, 1, Hospital Road, Bhopalgarh, Jodhpur – 342001. PAN No. AAATB5190J		ITO, Ward-1(1), Jodhpur.
Assessee by	Shri Amit Kothari, C.A.	
Revenue by	Shri Karni Dan, Addl. CIT-DR.	
Date of Hearing	29.04.2025.	
Date of Pronouncement	27 .05.2025.	

ORDER

PER DR. MITHA LAL MEENA, A.M.:

This Appeal by the assessee is directed against the order of National Faceless Appeal Central, Delhi (hereinafter referred to as "NFAC/CIT(A)") dated 29.09.2023 in respect of assessment year 2020-21 where the appellant has challenged the decision of the Id. CIT(A) in dismissing it appeal by rejecting condonation of delay ignoring the genuine and Bonafide reasons and sustained the order of Id AO without examining the merits of the case.

2. At the outset, the Ld. Counsel for the assessee explained that the delay in filing the appeal was caused due to bonafide reasons duly supported with an



affidavit of the assessee authenticating the content of the reasons for the delay in filing appeal before the Tribunal. The Ld. AR further submitted that the Ld. CIT Appeal/NFAC has dismissed the appeal without going into merits of the case on account of delay of 78 days in filing the appeal before him without controverting the contention of the appellant and assigning specific reason for rejection of condonation application for short delay of 78 days. He pleaded that the assessee has good arguable case on merits, and he may be given one opportunity by condonation of short delay in filing appeal before the CIT (A)/NFAC and restoring the matter to the file of CIT (A) for afresh consideration on merits.

3. The Ld. DR has no objection to the request of the Assessee in view of principles of natural Justice.

4. Having considered the submission of both the sides and perusal of record, we find that admittedly, there was a short delay of 78 days before the Ld. CIT(A) who ought to have condoned the delay and adjudicate the appeal on merits of the case. Though there was considerable delay in filing the appeal before the Tribunal but taking into consideration the peculiar facts the appellant society, particularly the procedural delay in taking approval from management for filing appeal and communication lapse duly supported with affidavit do substantiate the validity of bona fide reason for delay in filing the appeal before the Tribunal.



5. Thus, we accept the grievance of the assessee as genuine and as such condone the short delay of 78 days in filing the appeal before the Ld. CIT (A)/NFAC, and delay before the Tribunal. In larger interest of justice, it would be appropriate to restore the matter to the file of the Ld. CIT (A) for afresh adjudication on merits of the case in accordance with law.
6. Accordingly, the impugned order is set aside and the matter is remanded to the file of the Ld. CIT (A)/NFAC for afresh adjudication, in accordance with law.
7. In result, the appeal is allowed for statistical purposes.

Order pronounced on...27.../...05.../2025 in the open Court.

Sd

(RAJPAL YADAV)
VICE PRESIDENT

Dated : 27/05/2025

Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

Sd

(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER

By Oder
Assistant Registrar,
Income Tax Appellate Tribunal,
Jodhpur Bench,
Jodhpur.