

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI  
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.1270/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2019-20

The Dharapuram Agricultural Producers Vs. The Income Tax Officer,  
Cooperative Marketing Society Limited, Ward 2(4),  
New No. 487, Old No. 280, Tirupur.  
Chinnakadai Street, Opp. Arasamaram  
Stop, Dharapuram, Tiruppur 638 702.

**[PAN:AABAT8601Q]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. A. Vijayalakshmi, CA (virtual)  
प्रत्यर्थी की ओर से/Respondent by : Ms. V. Supraja, Addl.CIT  
सुनवाई की तारीख/ Date of hearing : 15.07.2025  
घोषणा की तारीख /Date of Pronouncement : 17.07.2025

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order dated 13.03.2025 passed by the Addl./JCIT(A)-1, Visakhapatnam for the assessment year 2019-20.

2. The assessee raised 4 grounds of appeal amongst which, the only issue emanates for our consideration as to whether the Id. CIT(A)

is justified in dismissing the appeal without condoning the delay in filing the appeal and adjudicating the issue on merits.

3. Brief facts emanating from record are that the assessee filed its return of income under section 139(4) of the Income Tax Act, 1961 [“Act” in short] on 29.09.2020, claiming a deduction under section 80P of the Act amounting to ₹.30,83,248/-, in which, the extended due date of filing of return was 31.10.2019. Since the assessee has not filed its return of income under section 139(1) of the Act, by invoking section 80AC of the Act, the CPC, Bengaluru disallowed the deduction claimed by the assessee under section 80P of the Act and passed intimation under section 143(1) of the Act dated 03.01.2021. Aggrieved by the intimation order, the assessee preferred an appeal before the Id. CIT(A) with a delay of 1266 days in filing the appeal. The assessee filed an affidavit to condone the delay and admit the appeal for adjudication. The Id. CIT(A), by observing that the assessee has not furnished any reasonable and sufficient cause for the delay, dismissed the appeal. On being aggrieved, the assessee is in appeal before the Tribunal.

4. The Id. AR Ms. A. Vijayalakshmi, CA submits that the CPC Bengaluru denied the claim of deduction under section 80P of the Act by invoking section 80AC of the Act for the reason that the assessee has not filed the return of income under section 139(1) of the Act within the extended due date by 31.10.2019. She further submits that considering the date of completion of audit under the Tamil Nadu Co-operative Societies Act, the Id. CCIT condoned the delay in filing the return of income vide his order dated 28.03.2025 under section 119(2)(b) of the Act.

5. The Id. AR submits that with regard to the delay in filing the appeal before the Id. CIT(A), the assessee filed notarized affidavit by stating the reasonable cause for the delay. She vehemently argued that the Secretary of the assessee society is solely trained in co-operative operations and lacks the necessary expertise in accounting and taxation, thereby, the Tamil Nadu State Accounting and Taxation Services Co-operative Society was constituted and appointed Member to oversee the taxation matters of co-operative societies and when identified pending proceedings of the assessee, the assessee preferred further appeal before the Id. CIT(A) with the delay of 1265 days of which 391 days come under the exclusion provided by the

Hon'ble Supreme Court in M.A. No. 21 of 2022 dated 10.01.2022. Thus, the Id. AR prayed that the delay in filing appeal before the Id. CIT(A) may be condoned and directed the Id. CIT(A) to adjudicate the issue on merits with regard to the deduction claimed under section 80P of the Act.

6. The Id. DR Ms. V. Supraja, Addl. CIT supported the order passed by the Id. CIT(A).

7. Heard both the parties and perused the material available on record. We note that the Id. CIT(A) reproduced the submissions of the assessee explaining the reasons for the delay in page 2 of the impugned order. On perusal of the same, we note that the assessee was unable to engage a qualified accountant to manage financial and tax related matters during the relevant period. It was also contended that the Secretary of the assessee society is solely trained in co-operative operations and lacks the necessary expertise in accounting and taxation, thereby, the Tamil Nadu State Accounting and Taxation Services Co-operative Society was constituted and appointed Member to oversee the taxation matters of co-operative societies and when identified pending proceedings of the assessee, the assessee

preferred further appeal before the Id. CIT(A) with the delay of 1265 days of which 391 days come under the exclusion provided by the Hon'ble Supreme Court in M.A. No. 21 of 2022 dated 10.01.2022. We note that the assessee also filed notarized affidavit before the Id. CIT(A). We note that due to the circumstances beyond its control, the assessee could not file the appeal within the due date prescribed. We note that there is reasonable cause for the belated filing of appeal. Accordingly we direct the Id. CIT(A) to condone the delay and adjudicate the ground raised by the assessee on merits by considering the delay condoned by the Id. CCIT in belated filing of the return of income of the assessee and the claim of deduction under section 80P of the Act. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 17<sup>th</sup> July, 2025 at Chennai.

Sd/-  
(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

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

Chennai, Dated, 17.07.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.