

**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH", KOLKATA**

**SHRI GEORGE MATHAN, JUDICIAL MEMBER  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 562/KOL/2025  
Assessment Year 2018-19  
&  
I.T.A. No. 563/KOL/2025  
Assessment Year 2018-19**

**Nokari Samabay Krishi Unnayan Samity Ltd.,**  
Nokari, Ranaghat, Nadia,  
West Bengal - 741203  
[PAN: AACAN2353C]

..... **Appellant**

**vs.**

**ITO, Ward-41(3), Nadia,**  
Nediar Para, Krishna Nagar,  
Nadia, West Bengal - 741101

..... **Respondent**

**Appearances by:**

Assessee represented by : S.K. Kamaluddin, AR

Department represented by : Arun Kumar Meena,  
Addl. CIT, Sr. DR

Date of concluding the hearing : 16.07.2025  
Date of pronouncing the order : 21.07.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER**

1. This is a batch of two appeals belonging to the same assessee for the same Assessment Year (2018-19). Since the issues are inter-connected, hence for the sake of convenience, these two appeals are being decided through a single order.
2. The ITAT Registry has pointed out that there is a delay of 386 days in the filing of both of the appeals. In this respect, the assessee has filed affidavits requesting that the delay may be condoned. The petition with respect to ITA No. 562/Kol/2025 is as under:

*“Affidavit of Siddhartha Biswas, (P.A.N. DGWPB3573A) son of Sunil Kumar Biswas, Highest Designated Employee of Nokari Samabay Krishi Unnayan Samity Limited (P.A.N. AACAN2353C) of Nokari, Ranaghat, Nadia, Pin- 741203.*

- 1. The Deponent Siddhartha Biswas is Highest Designated Employee of Nokari Samabay Krishi Unnayan Samity Limited and is fully conversant of the facts of Nokari Samabay Krishi Unnayan Samity Limited deposed below:*
- 2. That the deponent received order u/s 250 of the Income Tax Act, 1961 on 18.01.2024*
- 3. That appeal was to be filed by 18.02.2024*
- 4. That the Board of Directors of Nokari Samabay Krishi Unnayan Samity Limited was expired on 07.11.2022 and no office bearer was in office.*
- 5. The deponent is highest Designated Employee and also was suffering from illness.*
- 6. That the deponent to be filed the appeal on 21.03.2025 along-with medical certificates and a prayer for condonation of delay.*
- 7. That in this way there is a delay of 397days for which a prayer for condonation of delay was filed.*
- 8. That delay in filing the appeal is because of non-functioning of Board of Directors and illness of the deponent for which deponent could not manage to file appeal in time.”*

2.1 Considering the reasons given in the affidavit filed for ITA No. 562/Kol/2025, we hereby condone the said delay. It is noticed that there is an application for condoning the delay in ITA No. 563/Kol/2025 also, which is as under:

*“We write with reference to the appeal for the captioned assessment year which has been preferred by us before the Hon'ble Tribunal. Along with Form No. 36. The Order u/s 250 was received on 18.01.2024. However, the Board of the Cooperative was dissolved since 07.11.2022 and the election of the board is pending till date. I have been the in charge of the cooperative society as a senior employee of the assessee cooperative Society. Further, because of my illness I was not in regular in my office last year. As a result, I could not take decision to file appeal before the Hon'ble ITAT in time.*

*Now, I beg to accept such appeal and kindly Condon such delay in filing such appeal.*

*It may kindly be noted that the supporting documents are being enclosed for your kind consideration.”*

2.2 Considering the petition for ITA No. 563/Kol/2025, the delay in this appeal is also condoned.

3. Right at the outset, the Ld. AR fairly mentioned that due a communication gap between the tax counsel and the Principal Officer of the assessee, the notices sent by the Ld. CIT(A) could not be responded to and hence an exparte order has been passed for the quantum matter (ITA No. 562/Kol/2025) and the penalty matter u/s 270A of the Act. The Ld. AR requested for a chance to present the facts before the Ld. CIT(A).

3.1 The Ld. DR supported the orders of authorities below and stated that he had no objection in case the matter was to be remanded back to the file of Ld. CIT(A).

4. We have carefully considered the rival submissions and have gone through the records. We find that indeed the Ld. CIT(A) has passed an exparte order in both of these cases. Accordingly, we deem it fit, in the interests of substantive justice, to set aside both the impugned orders and remand both these matters back to the file of Ld. CIT(A) for fresh adjudication.

5. In result, both appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 21.07.2025

Sd/-  
**(George Mathan)**  
**Judicial Member**

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

Dated: 21.07.2025  
AK, Sr. P.S.

*Copy of the order forwarded to:*

1. Nokari Samabay Krishi Unnayan Samity Ltd
2. ITO, Ward-41(3), Nadia
3. CIT(A)
4. CIT
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches