

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH: CHENNAI

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष  
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND  
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1352/Chny/2025  
निर्धारण वर्ष /Assessment Year: 2023-24

T.T.92 Kadayanallur P.U. Area Teachers Co-operative Thrift Credit Society, Idaikal, Tenkasi- 627804 [PAN: AAGAT 3681F] (अपीलार्थी/Appellant) Vs. The Income Tax Officer, Ward-1, Tirunelveli. (प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri G. Reddi Prakash, C.A  
प्रत्यर्थी की ओर से /Respondent by : Ms. Gouthami Manivasagam, JCIT  
सुनवाई की तारीख/Date of Hearing : 17.07.2025  
घोषणा की तारीख /Date of Pronouncement : 24.07.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2023-24 arises out of the order of Learned Commissioner of Income Tax, Appeal, Addl./JCIT(A)-2, Ludhiana [hereinafter "Addl. CIT(A)"] dated 19.02.2025 vide intimation u/s. 143(1) of the Income-tax Act, 1961 (hereinafter "the Act") issued by Centralized Processing Centre (CPC) dated 02.02.2024.

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2. There is a delay of 09 days in filing the appeal by the assessee. The assessee has filed condonation petition/affidavit stating the reasons for delay in filing the appeal. We have considered the petition/affidavit of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is hereby condoned.

3. The assessee is a cooperative credit society registered under the Tamil Nadu Cooperative Societies Act, 1983. The assessee has filed return income u/s. 139(4) of the Act belatedly due to delay in completion of cooperative audit. The CPC vide intimation issued u/s. 143(1) of the Act, disallowed the deduction claimed u/s. 80P(2)(a)(i) of the Act amounting to Rs.7,34,300/- on the ground that the return was not filed within prescribed due date. On appeal, the Ld. Addl. CIT(A) also dismissed the appeal, holding that he does not have authority to condone the delay. Subsequently, the assessee has filed condonation petition before CCIT, Madurai u/s. 119(2)(b) of the Act.

4. The Ld. Authorized Representative (AR) of the assessee submitted that a petition for condonation of delay in filing the return of income under section 119(2)(b) of the Act has already been filed and

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is pending before the CCIT, Madurai. Accordingly, the Ld. AR requested that the order of the Ld. Addl. CIT(A) be set aside and the matter be restored to him with a direction to await the decision of the CCIT.

5. The Ld. Departmental Representative has relied on the orders of the lower authorities.

6. We have heard the rival submissions and perused the materials available on record. The Ld. Addl. CIT(A) has confirmed the disallowances of claim deduction u/s 80P of the Act made in intimation issued by the CPC, Bengaluru on the ground that the assessee has not filed return within the due date prescribed. However, the assessee has submitted that it has filled condonation petition for late filing of return of income and same was pending before CCIT, Madurai therefore, Ld. Addl. CIT(A) was not justified to dismiss appeal without considering the outcome of condonation petition. We find that the assessee is a cooperative society, and the delay in filing the return was on account of the audit not being completed by the statutory auditor within the prescribed time. As the condonation petition was pending, the Ld. Addl. CIT(A) was not justified in

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dismissing the appeal without awaiting for the outcome of the condonation application. In view of the above, we deem it fit to remand the matter back to the file of the Assessing Officer with a direction to re-compute the income based on the outcome of the decision of the CCIT on the condonation petition. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.

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

*Order pronounced on 24<sup>th</sup> day of July, 2025 at Chennai.*

**Sd/-**  
(मनु कुमार गिरि)  
(Manu Kumar Giri)  
न्यायिक सदस्य / **Judicial Member**

**Sd/-**  
(जगदीश)  
(Jagadish)  
लेखा सदस्य / **Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 24<sup>th</sup> July, 2025.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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