

**IN THE INCOME TAX APPELLATE TRIBUNAL,
NAGPUR BENCH "SMC", NAGPUR**

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No.02/NAG/2025
Assessment Year: 2017-18**

M/s. Girad Gramin Sahakari Pat Sanstha, Girad Samudrapur, Wardha, Maharashtra - 442305 PAN: AABAG9449H	Vs.	Income Tax Officer Ward 1, Aayakar Bhavan, Civil Lines, Wardha Maharashtra - 442001
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Kapil Hirani, Ld. Adv.
Revenue by : Shri Surjit Kumar Saha, Ld. Sr. D.R.

Date of Hearing : 26.06.2025
Date of Pronouncement : 29.08.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 18.06.2024, impugned herein, passed by the Ld. Addl./Joint Commissioner of Income Tax (Appeals) (in short "Ld. Addl./Joint Commissioner") under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2017-18.

2. At the outset, it is observed that there is a delay of 124 days in filing the instant appeal, on which the Assessee has claimed that it is located in a small place and its employees are not very well versed with the online system of income tax department including periodic checking of emails, as well as the income tax portal. Further, the entire appellate proceedings before the Ld. Addl./Joint Commissioner conducted in the faceless manner and online and the order was also passed online, of which the Assessee

was not aware. However, the Assessee thereafter received a communication dated 08.11.2024 from the Jurisdictional Assessing Officer (JAO) seeking recovery of outstanding demand, then only the Assessee realized that the appeal of the Assessee has been dismissed by the Ld. Addl./Joint Commissioner. The Assessee on becoming aware about the order being passed by the Ld. Addl./Joint Commissioner, sought legal advice and immediately preferred the present appeal, however, with a delay of 124 days. The delay was neither intentional nor malafide but because of the aforesaid reasons.

3. On the contrary, the Ld. D.R. refuted the claim of the Assessee.

4. Having given thoughtful considerations to the contentions raised by the Assessee qua condonation of delay and the objection raised by the Ld. D.R., this Court is of the considered opinion that the reason for delay of 124 days in filing the appeal appears to be bonafide, genuine and unintentional. Thus, the delay is condoned.

5. Coming to the merits of the case, it is observed that the JAO vide assessment order dated 01.12.2019 u/s 144 of the Act disallowed the deduction claimed to the tune of Rs.5,81,751/- u/s 80P of the Act and also made the addition of Rs.487/- on account of difference in depreciation and the addition of Rs.48,360/- on account of disallowance claimed as deduction by the Assessee.

6. The Assessee, being aggrieved, challenged the said additions by filing first appeal before the Ld. Addl./Joint Commissioner, however, despite of affording various opportunities made no compliance. Therefore, in the constrained circumstances, the Ld. Addl./Joint Commissioner decided the appeal of the Assessee as ex-parte and ultimately dismissed the same affirming the additions made by the JAO. Thus, the Assessee being aggrieved has preferred instant appeal.

7. Having heard the parties, pursued the orders passed by the Authorities below and given thoughtful considerations to the peculiar facts and circumstances of the case, it is observed that though the Assessee has not made any compliance, however, it is a fact that the issues involved in the instant case also remained to be adjudicated in its right perspective and proper manner, as it appears from the impugned order. Therefore, considering the peculiar facts and circumstances in totality, for just decision of the case, fair play, equitable relief and substantial justice, this Court is inclined to remand the instant case to the file of the Ld. Addl./Joint Commissioner for decision afresh, suffice to say by affording reasonable opportunity of being heard to the Assessee.

8. The Assessee is also directed to comply with the notices to be issued by the Ld. Addl./Joint Commissioner and file relevant submissions and documents which would be essentially required for proper and just decision of the case.

9. Thus, the case is accordingly remanded to the file of the Ld. Addl./Joint Commissioner for decision afresh, in the above terms.

10. In the result, the Assessee's appeal is allowed for statistical purposes.

Order is pronounced on dated 29th August, 2025, as per section 34{5} of the Income-Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Nagpur
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Nagpur.