

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
DELHI BENCH 'DEHRADUN/' NEW DELHI
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

I.T.A. No. 94/DDN/2024 (A.Y 2017-18)

Pathri Visthapit Sadhan Sahkari Samiti Limited Ambuwala, Pathri District Haridwar, Haridwar, Uttarakhand, 242001 PAN: AABAP6576A	Vs	ITO, Ward 1 3 2 at Haridwar Industrial Area, Haridwar Income Tax Office Building, Uttarakhand
Appellant		Respondent
Assessee by	None	
Revenue by	Sh. A. S. Rana, Sr. DR	
Date of Hearing	08/09/2025	
Date of Pronouncement	10/09/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 16/10/2023 for the Assessment Year 2017-18.

2. None appeared for the Assessee. Considering the issue involved in the present Appeal, we deem it fit to decide the Appeal on hearing the Ld. Department's Representative and perusing the material available on record.

3. There is a delay of around six months in filing the present Appeal. The Assessee filed an application contending that due to lack of funding, coupled with mismanagement due to the structure of the

Assessee wherein the supervision and control live with State Government especially through registrar of Co-operative Society and the Assessee came to know about the passing of the order impugned belatedly through the new counsel which resulted in delay in filing the present Appeal.

4. The Ld. Department's Representative submitted that, there is no sufficient cause to condone the inordinate delay, thus sought for dismissal of the present Appeal on delay in latches.

5. We have heard the Ld. Department's Representative on the issue of delay in filing the present Appeal. The Assessee contended that due to lack of funding, coupled with mismanagement due to the structure of the Assessee wherein the supervision and control live with State Government especially through registrar of Co-operative Society and the Assessee came to know about the passing of the order impugned belatedly through the new counsel which resulted in delay in filing the present Appeal.

6. The Hon'ble Supreme Court time and again clarified that the delay in filing the Appeal with sufficient cause should be looked into in a liberal way and shall condone the delay. In the landmark decision in Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC), the Hon'ble Supreme Court settled the law that the delay

when supported by justifiable reasons, must make way for the cause of substantial justice. Considering the above facts and circumstances, we condone the delay in filing the present Appeal.

7. The Ld. Departmental Representative vehemently submitted that the Assessee has neither appeared before the A.O. nor participated in the first appellate proceedings, therefore, the authorities below have rightly passed the orders which requires no interference at the hands of the Tribunal. The Ld. Department's Representative relying on the order of the Ld. CIT(A), sought for dismissal of the Appeal.

8. We have heard the Department's Representative and perused the material available on record. It can be seen from the order of the Ld. CIT(A), the impugned order has been passed ex-parte without hearing the Assessee. It is further observed that while deciding the Appeal, the Ld. CIT(A) has not decided all the grounds of Appeal of the Assessee on its merits. Considering the facts that the Assessee has not participated both before the A.O. as well as before the first Appellate proceedings, in the interest of natural justice, we remand the matter to the file of the A.O. with a direction to the A.O. to decide the Appeal afresh on its merits in accordance with law after providing opportunity of being heard to the Assessee.

9. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 10th September, 2025

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 10.09.2025

R.N, Sr.P.S*

Copy forwarded to:

1. **Appellant**
2. **Respondent**
3. **CIT**
4. **CIT(Appeals)**
5. **DR: ITAT**

Sd/-

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**