



आयकर अपीलिय अधिकरण "एस एम सी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, PUNE

BEFORE Dr. MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.2067/PUN/2025

निर्धारण वर्ष / Assessment Year: 2020-2021

Bharatmata Nagari Sahakari Patsanstha Maryadit, CS No. 142/143 Sadar Bazar, Satara-415001 Maharashtra PAN-AAGAB5779G Appellant	Vs	ITO, Ward-2 Satara Respondent
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Assessee by	:	Deepa Khare (virtual)
Revenue by	:	Shri R.Y. Balawade, Addl. CIT
Date of hearing	:	01.10.2025
Date of pronouncement	:	14.10.2025

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

This appeal at the instance of assessee is directed against the order of Ld. CIT(A) NFAC, Delhi u/s 250 of the Income-tax Act, 1961 dated 11.03.2025 which is arising out of order passed u/s 143(3) dated 22.09.2022.

2. Registry has informed that there is a delay of 93 days in filing the appeal. Ld. Counsel for the assessee with the assistance of condonation application alongwith affidavit has successfully

demonstrated that the delay is not intentional and the same has arisen due to reasonable cause including the medical problems faced by the key person managing the affairs of the assessee trust. After hearing both the sides and considering the facts of the case and also placing reliance on the judgement of *Hon'ble Apex Court* in the case of *Collector, Land Acquisition vs. Master Katiji and Others*(1987) 167 ITR 471(SC) (Supreme Court) & in the case of *Inder Singh Vs State of Madhya Pradesh judgement dated 21.03.2025 (2025) INSC 382*), I hereby condone the delay of 93 days and admit the delay for condonation.

3. Sole grievance of the assessee is that Ld. CIT(A) erred in not granting the benefit of deduction u/s 80P of the Act at Rs. 45,06,882/-

4. I have heard rival contentions and perused the record placed before me. Ld. Counsel for the assessee fairly admitted that the appellant did not respond to the notice of hearing given by Ld. CIT(A) nor could file any written submission. She requested to provide the appellant one more opportunity for going before Ld. CIT(A) for necessary adjudication of the issue raised on merits of the case. Ld. Senior Departmental Representative (DR) is also fair enough in not opposing the request made by the Ld. Counsel of the assessee.

5. Under the given facts and circumstances of the case and being fair to both the parties, and in the larger interest of justice, I deem it proper to remit back all the issues raised in the instant appeal to the file of Ld. CIT(A) for necessary adjudication and also pass a speaking order as contemplated

u/s 250(6) of the Act. Needless to mention that proper opportunity of hearing shall be granted to the assessee. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

6. In the result appeal of the assessee is allowed for statistical purposes.

Order pronounced on this 14th day of October, 2025.

Sd/-

(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated: 14th October, 2025.

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आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to:

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच,
पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फाइल / Guard File.

आदेशानुसार / BY ORDER,

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune