



आयकर अपीलीय 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.1536/PUN/2025

निर्धारण वर्ष / Assessment Year: 2017-2018

Sidhhivinayak Gramin Sahkari Pat Sanstha Maryadit, A/p Kodoli Panhala, Kolhapur-416231 Maharashtra  PAN-AAEAS6278B Appellant	Vs	ITO, Ward-1(4) Kolhapur  Respondent
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Assessee by	:	None
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), Kolhapur passed u/s 250 of the Income-tax Act, 1961 dated 23.12.2024 which is arising out of assessment order passed u/s 144 dated 09.12.2019.

2. Registry has informed that there is a delay of 111 days. After going through the application for condonation of delay and also considering the submissions of Ld. Departmental Representative (DR),

I find that the delay has arisen on account of lack of response of the appointed Tax Consultant and also the assessee society lacked awareness of faceless assessment/appellate proceedings. I note that the delay is neither intentional nor deliberate and assessee would not have gained from delaying the appeal. 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)* and 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 111 days and admit the appeal for adjudication.

3. When the case called for none appeared on behalf of the assessee. With the assistance of Ld. Departmental Representative (DR) and perusal of the impugned order I find that the assessee failed to respond to the four notices of hearing sent on e-mail Id mentioned in Form No. 35.

4. I observe that the assessee is a Society and assessment for A.Y. 2017-18 has been framed *ex-parte* u/s 144 of the Act and addition for unexplained money u/s 69A of the Act at Rs. 3,00,000/- and also estimated income @ 8% of the gross receipts calculated at Rs. 9,93,849/-. Ld. Assessing Officer (AO) assessed the income at Rs. 12,93,850/-. I further observe that in the appellate proceedings before Ld. CIT(A) assessee had not responded on various notices of hearing. However considering the facts and circumstances of the case and also in the larger interest of justice and being fair to both the parties, I deem it proper to provide one more opportunity to the assessee. Accordingly all the issues raised in the instant appeal are restored to the file of Ld. CIT(A) for afresh adjudication to be carried out in accordance with law as

contemplated u/s 250(6) of the Act. Needless to mention that proper opportunity of hearing shall be given 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.

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

Order pronounced on this 14<sup>th</sup> day of October, 2025.

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

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

*Neeta*

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