

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH, CHENNAI

श्रीएम.बालगणेश, लेखासदस्यकेसमक्षएवं. श्रीएसएसविश्वनेत्ररवि, न्यायिकसदस्य  
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
AND SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकरअपीलसं./ITA No.:2261 &2262/Chny/2025

निर्धारणवर्ष / Assessment Year:2015-16

AA 291 Thalavady Primary Agricultural Coop Credit Society, Sathy Road, Sathyamangalam, Erode, Tamil Nadu-638 461. [PAN:AACAA1571B]	vs.	Income Tax Officer, Ward-2(1), Erode.
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/Appellant by : Ms.A.Vijayalakshmi, C.A (Virtual),  
प्रत्यर्थीकीओरसे/Revenue by : C.P.Solomon, JCIT

सुनवाईकीतारीख/Date of Hearing : 22.10.2025

घोषणाकीतारीख/Date of Pronouncement: 24.10.2025

**आदेश / O R D E R**

**PER M. BALAGANESH, AM :**

The appeal by the Assessee in ITA No.2261/Chny/2025 is filed against the orders of the learned Commissioner of Income Tax (Appeal), NFAC, Delhi, (in short Ld.CIT(A) for the assessment years 2015-16, vide order dated 25.07.2025 is under quantum of appeal and the appeal by

the Assessee in ITA No.2262/Chny/2025 is filed against the orders of the learned Commissioner of Income Tax (Appeal), NFAC, Delhi, (in short Ld.CIT(A) for the assessment years 2015-16, vide order dated 25.07.2025 is under penalty appeal.

2.0 We find that the Ld.CIT(A) had not condoned the delay in filing of this appeal before him and had dismissed the appeals of the assessee in limine without adjudicating the issue on merits. This goes to the root of the matter and hence we are inclined to take the ground no.2 raised by the assessee in both the appeals first.

3.0 We have heard the rival submissions in the light of material available on records. The assessee is a primary agricultural Cooperative Credit Society registered under the Tamil Nadu Cooperative Society Act, 1983. Tamil Nadu State Cooperative Bank, District Central Cooperative Bank and Primary Agricultural Cooperative Credit Societies Act, 1961 now under Tamil Nadu Cooperative Society Act 1983, the management of Tamil Nadu State Cooperative Banks, District Central Cooperative Bank and Primary Agricultural Cooperative Credit Societies vested with the board constituted in accordance with the provisions of Tamil Nadu Cooperative Society Act 1983. Reassessment was framed in the hands of assessee for 2015-16 in section 147 r.w.s 144 r.w.s 144B of the Act

on 14.02.2024 determining the total income of the assessee at Rs.2,21,156,147/- comprising of addition on account of cash deposit of Rs.88,07,657/- and addition on account of interest income of Rs.1,33,08,490/-. Aggrieved by this, the assessee had preferred an appeal before the Ld.CIT(A) by taking the assistance of tax consultant. The assessee did not have a qualified in-house C.A to comply with the proceedings of the income tax department which eventually led to framing of ex-parte assessment order and since the assessee was lacking in checking the ITBA portal due to ignorance, the appeal could not be filed in time and thereafter, the tax consultant also did not advise the assessee properly with the proper representation before the Ld.AO and filing of appeal before the Ld.CIT(A) in time. All these factors collectively contributed to the delay in filing of this appeal before the Ld.CIT(A) by 11 months and 22 days. The Ld.CIT(A) did not appreciate the contentions of the assessee and proceeded to dismiss the appeals of the assessee in limine by not condoning the aforesaid delay.

4.0 We find on perusal of the delay condonation petition filed before the Ld.CIT(A), the assessee was prevented from sufficient cause and accordingly we direct the Ld.CIT(A) to condone the delay in filing of the appeal by the assessee , admit the appeal of the assessee for adjudication and decide the same afresh in accordance with law. The

assessee is at liberty to file additional grounds, if any, and fresh evidences, if any, in support of its contentions. Accordingly, the grounds raised by the assessee in ITA No.2261 of 2025 are allowed for statistical purposes.

5.0 The appeal in ITA 2262/Chny/2025 is against the penalty u/s 271(1)(c) of the Act which would be consequential to the aforesaid quantum proceedings and hence allowed for statistical purposes.

6.0 In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the court 24th ,October, 2025 at Chennai.

**Sd/-**

(एसएसविश्वनेत्ररवि)

**(S.S. VISWANETHRA RAVI)**

न्यायिकसदस्य/**JUDICIAL MEMBER**

**Sd/-**

(एम.बालगणेश)

**(M. BALAGANESH)**

लेखासदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai, दिनांक/Dated 24<sup>th</sup> , October, 2025

KB/-

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT– Chennai/Coimbatore/Madurai/Salem
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF