

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH 'SMC' : AGRA.**

**BEFORE SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER  
and  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No.404/AGR/2025  
(Assessment Year: 2017-18)**

Sewa Sahakari Samiti Maryadit,  
(alias Prathmik Krishi Sakh Sahkari  
Samiti Maryadit Indergarh),  
Gram Indragarh Datia,  
Datia– 475 661 (Madhya Pradesh) .

vs.

ITO, Ward 2(3)(3),  
Jhansi.

**(PAN : AAWFS2482G)**

**(APPELLANT)**

**(RESPONDENT)**

ASSESSEE BY : None

REVENUE BY : Shri Shailendra Srivastava, Sr. DR

Date of Hearing : 13.10.2025

Date of Order : 28.10.2025

**ORDER**

**PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :**

1. The assessee has filed appeal against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi [“Ld. CIT(A)”, for short] dated 25.11.2024 for the Assessment Year 2017-18.
2. None appeared on behalf of the assessee. We are proceeding to adjudicate the matter with the assistance of ld. DR of the Revenue.

3. At the time of hearing, it is brought to our notice that there is a delay of 194 days in filing the appeal before the Tribunal on the ground that the delay in filing the appeal has occurred due to circumstances that were entirely beyond the control of the assessee; all notices and communications issued by the Income-tax authorities were not received by the assessee because the contact details (mobile number and email ID) recorded in the e-filing portal were in the name of Smt. Hemlata Gupta, former secretary who is no longer associated with the society. It is submitted in the condonation application that the delay is neither intentional nor deliberate and accordingly requested to condone the delay and assessee has filed affidavit in support thereof.
4. On the other hand, ld. DR of the Revenue objected to the same and submitted that the delay is inordinate and should not be condoned.
5. Considered the submissions of the ld. DR and the application for condonation of delay. After going through the application for condonation of delay, we observe that there was a reasonable cause in filing the appeal belatedly and accordingly, we are inclined to condone the delay.
6. Further on merits of the appeal, at the time of hearing, we observe that the appeal was filed before the ld. CIT (A) on 18.02.2020 with a delay of 6 days and the assessee has not acknowledged the delay in filing the appeal in Form

No.35 and also not filed any sufficient cause for not presenting the appeal within the time allowed. Accordingly, ld. CIT (A) dismissed the appeal in limine on the ground that the assessee has not made a case for having sufficient cause for delay in filing the appeal.

7. On the other hand, ld. DR for the Revenue relied on the orders of the authorities below.
8. Considered the submissions of the ld. DR of the Revenue and material placed on record. We observe that there is a meagre delay of 6 days in filing the appeal before the ld. CIT (A) and the ld. CIT (A) dismissed the appeal being invalid and non-maintaining. We condone the delay in filing the appeal before the ld. CIT (A) being a meagre delay of 6 days. Accordingly, in the interest of justice, we restore the matter to the file of ld. CIT (A) to decide afresh as per law, after giving an opportunity of being heard to the assessee. We also direct assessee to make proper submissions and appear before the ld.CIT (A) on the date of hearing and cooperate with the tax authorities. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.
9. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 28<sup>th</sup> day of October, 2025.**

**Sd/-  
(SUNIL KUMAR SINGH)  
JUDICIAL MEMBER**

**sd/-  
(S.RIFAUR RAHMAN)  
ACCOUNTANT MEMBER**

**Dated:28.10.2025  
TS**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI