

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI  
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. Nos.2020, 2021 & 2022/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2020-21

AA 293 Panahalli Primary Agricultural Cooperative Credit Society Limited,  
1, Panakkahally, Thalavady Post,  
Erode 638 461. Vs. The Income Tax Officer,  
Ward 2(1),  
Erode.

**[PAN: AACAA1566A]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. A. Vijayalakshmi, C.A. (Virtual)  
प्रत्यर्थी की ओर से/Respondent by : Ms. Gouthami Manivasagam, JCIT  
सुनवाई की तारीख/ Date of hearing : 30.10.2025  
घोषणा की तारीख /Date of Pronouncement : 11.11.2025

**आदेश /ORDER**

**PER BENCH:**

These three appeals filed by the assessee are directed against separate orders all dated 27.06.2025 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2020-21 towards disallowance of deduction claimed under section 80P of the Income Tax Act, 1961 ["Act" in short], levy of penalty under section 270A of the Act and levy of penalty under section 272(1)(d) of the Act by rejecting the prayer of condonation of delay in filing the appeals before the Id. CIT(A).

2. Since issues raised in these appeals of the assessee are similar based on the same identical facts, with the consent of both the parties, we proceed to hear the appeals together and pass consolidated order for the sake of convenience.

3. First we shall take ITA No. 2020/Chny/2025 for adjudication.

4. It is noted that the assessment order completed under section 144 r.w.s. 144B of the Act dated 12.09.2022 by making disallowance of deduction claimed under section 80P of the Act for the reason that the assessee did not furnish any explanation/documentary evidence in support of deduction claimed at ₹.27,88,155/- under section 80P of the Act. The Id. CIT(A) dismissed the appeal of the assessee since the assessee failed to explain the sufficient cause in filing the appeal with a delay of 838 days.

5. The Id. AR Ms. A. Vijayalakshmi, C.A., referring to Col. 15 of Form 35 and submits that the assessee has furnished the reasonable cause for the delay in filing the appeal. She further drew our attention para 5.2.2 page 5 of the impugned order, wherein, hearing notices were sent to the mail ID panahalli@auditorsakthi.com, which pertains to the previous Tax Consultant. She further drew our attention to Form 35 under "Personal

Information” and submits that the assessee has stated e-mail address taxcooperativeerode@gmail.com, to which no hearing notice send to the assessee. By reiterating the submissions made before the first appellate authority, the Id. AR submits that the delay in filing the appeal is neither wilful nor deliberate and due to the circumstances beyond the control of the assessee. She filed a notarized affidavit dated 30.10.2025 of the Secretary (I/c) of the assessee society, who undertakes to appear and prosecute the case before the Jurisdictional Assessing Officer and prayed to afford an opportunity to the assessee before the Id. CIT(A).

6. The Id. DR Ms. Gouthami Manivasagam, JCIT supported the order passed by the Id. CIT(A).

7. We have heard both the parties and perused the material available on record. On perusal of Col. 15 of Form 35, we note that the assessee explained reasons for the delay in filing the appeal. In para 5 of the impugned order, the Id. CIT(A) has reproduced the reasons for the delay stated by the assessee, but, however, rejected the submissions of the assessee and dismissed the appeal for the reason that the assessee filed return of income for AY 2022-23 & 2023-24 on 01.11.2022 and 29.10.2023 (i.e., after passing the assessment order) wherein, the assessee has mentioned same e-mail ID for correspondence. The above

observations of the Id. CIT(A) is not correct on the ground that in Form 35 under "Personal Information", the assessee has stated e-mail address taxcooperativeerode@gmail.com, to which no hearing notice send to the assessee. Considering the submissions of the Id. AR, the reasons stated by the assessee for the delay in filing the appeal, are found to be reasonable cause. Accordingly, we direct the Id. CIT(A) to condone the delay and adjudicate the issues on merits after considering the submissions/ evidences as may be furnished by the assessee subject to the condition of payment of ₹.10,000/- in favour of the State Legal Aid Authority, Hon'ble Madras High Court within 30 days from the date of receipt of this order, the Id. CIT(A) shall satisfy the payment of cost and pass order in accordance with law. Thus, the grounds raised by the assessee are allowed for statistical purposes.

**ITA No. 2021/Chny/2025**

8. Against the order passed under section 270A of the Act dated 16.03.2023, the assessee preferred an appeal before the Id. CIT(A) with a delay of 654 days. We find the issue raised in this appeal is similar based on same identical facts with that of appeal in ITA No. 2020/Chny/2025, wherein, we have remanded the matter to the file of the Id. CIT(A) to condone the delay and decide the issue on merits after imposing cost on

the assessee of ₹.10,000/- payable in favour of the State Legal Aid Authority, Hon'ble Madras High Court within 30 days from the date of receipt of this order and to pass order in accordance with law. Therefore, the view taken by us in the said appeal in the aforementioned paragraphs are equally applicable to the facts and circumstances of the present appeal and accordingly, direct the Id. CIT(A) to condone the delay and adjudicate the issues on merits after considering the submissions/evidences as may be furnished by the assessee subject to the condition of payment of ₹.10,000/- in favour of the State Legal Aid Authority, Hon'ble Madras High Court within 30 days from the date of receipt of this order, the Id. CIT(A) shall satisfy the payment of cost and to pass order in accordance with law. Thus, the grounds raised by the assessee are allowed for statistical purposes.

**ITA No. 2022/Chny/2025**

9. The Assessing Officer levied penalty of ₹.30,000/- under section 272(1)(d) of the Act dated 15.02.2023 for the reason of non-compliance to the notice under section 143(2) of the Act issued on 29.06.2021 and served to the assessee through system as well as notices under section 142(1) of the Act dated 28.10.2021, 21.12.2021 and 24.01.2022 and served by verification unit through speed post. The Id. CIT(A) dismissed

the appeal of the assessee by rejecting the prayer of condonation of delay.

10. Heard both the parties and perused the material available on record. We have also perused relevant provisions of section 272A(1) of the Act and reproduced the same for ready reference:

*272A(1) If any person,-*

- (a) being legally bound to state the truth of any matter touching the subject of his assessment, refuses to answer any question put to him by an income-tax authority in the exercise of its powers under this Act; or*
- (b) refuses to sign any statement made by him in the course of any proceedings under this Act, which an income-tax authority may legally require him to sign; or*
- (c) to whom a summons is issued under sub-section (1) of section 131 either to attend to give evidence or produce books of account or other documents at a certain place and time omits to attend or produce books of account or documents at the place or time; or*
- (d) fails to comply with a notice under sub-section (1) of section 142 or sub-section (2) of section 143 or fails to comply with a direction issued under sub-section (2A) of section 142*

*he shall pay, by way of penalty, [a sum of ten thousand rupees] for each such default or failure.*

11. In this case, we note that the Assessing Officer issued notice under section 143(2) of the Act to the assessee on 29.06.2021 for furnishing details. Similarly, the Assessing Officer issued notice under section 142(1) of the Act to the assessee on 28.10.2021, 21.12.2021 & 24.01.2022 requiring the assessee to furnish the details, but, however, we

note that the assessee has not complied with the above notices issued by the Assessing Officer. In view of the provisions of section 272A(1)(d) of the Act, as reproduced herein above, the Assessing Officer levied penalty of ₹.30,000/-. We note that as a direct consequence of the assessee's failure to comply with statutory notices, the Assessing Officer levied penalty under section 272A(1)(d) of the Act. The Id. CIT(A) dismissed the appeal of the assessee by rejecting the prayer of condonation of delay.

12. On merits, we note that the assessee's failure to comply with statutory notices collectively indicate clear non-compliance and accordingly, the penalty levied under section 272A(1)(d) of the Act stands sustained and dismiss the grounds raised by the assessee.

13. In the result, the appeals filed in ITA Nos. 2020 & 2021/Chny/2025 are allowed for statistical purposes and the appeal in ITA No. 2022/Chny/2025 is dismissed.

Order pronounced on 11<sup>th</sup> November, 2025 at Chennai.

Sd/-  
(S.R. RAGHUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 11.11.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.