

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE "SMC" BENCH : PUNE

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER &  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

I.T.A.Nos. 1986 & 1704/PUN/2025  
(Assessment Year 2015-2016)

Chairman Florida Estate "B" Co-operative Housing Society Ltd., Survey No.41 Florida Estate, Kesav Nagar Mundhawa, Haveli, Pune.  PAN : AAATC 7602 A  (Appellant)	vs.	DCIT, Circle-7, Pune          (Respondent)
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For Assessee :	Shri Subas P. Bora, CA
For Revenue :	Shri Milind Debaje, JCIT -DR (through virtual)

Date of Hearing :	20.11.2025
Date of Pronouncement :	.11.2025

**ORDER**

**PER : MANISH BORAD, AM**

These appeals at the instance of the assessee are directed against the separate orders of ADDL/JCIT (Appeals), Thiruvananthapuram and National Faceless Appeal Centre (NFAC), Delhi [**"CIT(E)"**], dated 25/07/2025 & 07/04/2025 passed under section 250 of the Income Tax Act, 1961 (**"Act"**), which are arising out of intimation u/s.143(1) of the Act, dated 03/03/2016 by the CPC, Bengaluru, and the order u/s. 154 of

the Act, dated 16/06/2023 by the ITO, Ward-14(1), Pune, for the Assessment Year (**AY**) 2015-16 respectively.

2. First we will take up ITA No. 1986/PUN/2025. At the outset, learned counsel for the assessee submitted that against the disallowance of deduction u/s. 80P of the Act claimed by the assessee in the income tax return for A.Y. 2015-16, filed on 18/01/2016, the assessee preferred appeal before the Ld.CIT(A), but with the delay of 2698 days. Learned counsel for the assessee referred to the affidavit placed at page Nos. 14-17 of the paper book providing the reasons which gives rise to the delay and stated that the Chairman of the Society was looking after the taxation work for F.Ys. 2015-16 & 2016-17, who was retired Wing Commander, but unfortunately expired on 21/04/2018. The intimation u/s. 143(1)(a) of the Act was passed on 03/03/2016. Due to sudden death of Chairperson, nobody had knowledge of the ongoing assessment proceedings. It was only on receiving of letter on 25/01/2020 for recovery of outstanding tax liability, the assessee came to know about passing of intimation for A.Y. 2015-16. It is further submitted that at the relevant point of time Covid-19 pandemic outbreak was there. Subsequently, the assessee was advised to file application u/s. 154 of the Act and the same was filed on 29/03/2023, but with no success. Thereafter, the assessee preferred appeal against the intimation u/s. 143(1)(a) of the Act, dated 03/03/2016 and

also preferred an appeal against the order u/s. 154 of the Act dated 16/06/2023. It is submitted that the delay is not intentional and prayed that delay in filing the appeal before the Ld.CIT(A) may please be condoned.

3. On the other hand, ld. Ld. Departmental Representative (DR) supported the order of Ld.CIT(A).

4. We have heard rival contentions and perused the records placed before us. We have also gone through the application seeking condonation of delay in filing of appeal placed at page Nos.12-13 and also gone through the application filed in support of condonation of delay in filing of appeal before the Ld.CIT(A) placed at page No.14-17. We observe that the assessee-society has been formed mainly by the retired defence officers, who are not well-versed with the procedure of filing of appeal under the Income tax Act. We also notice that the person, who was looking after the financial matters for the year under appeal, expired on 21/04/2016 in the Military Command Hospital, Pune. Further considering the other reasons mentioned in the application, we find that the delay in filing of the appeal before the Ld.CIT(A) is not intentional and assessee would not have gained by filing the appeal with delay. We, therefore, adopting a justice oriented approach and also taking guidance from the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs.*

*Mst. Katiji & Ors.* [(1987) 2 SCC 107] and in the case of *Inder Singh Vs. State of Madhya Pradesh* judgment dated 21.03.2025 (2025 INSC 382), hereby condone the delay of 2698 days in filing the appeal before the Ld.CIT(A).

5. So far as merits of the case are concerned, the issue is only regarding the disallowance u/s. 80P of the Act of Rs.12,33,321/- on account of delay in filing the income tax return. Though, learned counsel for the assessee has placed reliance on certain judicial precedents in support of its claim that the impugned additions deserve to be allowed, we are of the considered view that Ld.CIT(A) has not dealt with the case on merits as the appeal has been dismissed in *limine* being barred by limitation. We, therefore, deem it appropriate to restore the issue on merits in the instant case to the file of the Ld.CIT(A) for fresh adjudication and to decide in accordance with law and pass a speaking order as contemplated u/s. 250(6) of the Act and also examine the issue in the light of the judicial precedents to be placed by the assessee before the Ld.CIT(A). Needless to mention that Ld.CIT(A) shall afford reasonable opportunity of being heard to the assessee. The assessee is also directed to remain vigilant and not to take unnecessary adjournments unless required for reasonable cause. Grounds of appeal raised by the assessee are allowed for statistical purposes.

6. Now, we take up ITA No. 1704/PUN/2025. At the outset, learned counsel for the assessee submitted that the issue raised in this appeal is also disallowance of deduction u/s. 80P of the Act, which the assessee has raised in ITA No. 1986/PUN/2025 filed against the order of Ld.CIT(A), which is arising out of intimation u/s. 143(1)(a) of the Act. He fairly accepted that this appeal deserves to be dismissed as infructuous.

7. Ld. DR supported the contention of the learned counsel for the assessee.

8. We have heard rival contentions and perused the records placed before us. Since the issue raised in the instant appeal is arising out of order u/s. 154 of the Act, already stands adjudicated by us in ITA No. 1986/PUN/2025 and the issue of deduction u/s. 80P of the Act has been restored to the file of the Ld.CIT(A), the present appeal deserves to be dismissed as infructuous. We also take note that instant appeal is time barred by 21 days, but since the appeal is infructuous as having raised the same issue as raised in ITA No. 1986/PUN/2025 (supra), dealing with the delay in filing of this appeal would be merely academic. Accordingly, ITA No. 1704/PUN/2025 is dismissed as infructuous.

9. In the result, appeal of the Assessee in ITA No. 1986/PUN/2025 is allowed for statistical purposes; and ITA No. 1704/PUN/2025 is dismissed as infructuous.

Order pronounced in the open Court on 24.11.2025.

Sd/-  
[VINAY BHAMORE]  
JUDICIAL MEMBER

Sd/-  
[MANISH BORAD]  
ACCOUNTANT MEMBER

Pune, Dated 24<sup>th</sup> November, 2025

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Pune concerned.
4.	D.R. ITAT, "SMC" Bench, Pune.
5.	Guard File.

//True Copy //

By Order

Assistant Registrar,  
ITAT, Pune.