



IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "B", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1967/PUN/2025
Assessment Year : 2018-19

Western Maharashtra Development Corporation Ltd., Second Floor, Kubera Chambers, Shivajinagar, Pune 411 005, Maharashtra PAN : AAACW1864B	Vs.	DCIT, Circle-12, Pune
Appellant		Respondent

Appellant by	:	Shri Sharad Vaze
Respondent by	:	Shri Amit Bobde
Date of hearing	:	04.11.2025
Date of pronouncement	:	27.11.2025

आदेश / ORDER

PER DR. MANISH BOARD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee pertaining to A.Y. 2018-19 is directed against the order dated 12.02.2025 framed by National Faceless Appeal Centre, Delhi arising out of Intimation Order dated 15.09.2019 passed u/s.143(1) of the Income Tax Act, 1961.

2. Registry has informed that that the instant appeal is barred by limitation as the assessee has filed this appeal with a delay of 112 days. Assessee has submitted an affidavit explaining the reasons for delay. On perusing the averments made in the affidavit, we are satisfied that 'reasonable cause' prevented the assessee to file the appeal within the stipulated time. We therefore taking guidance from the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition,*



Anantnag & Anr. Vs. Mst. Katiji & Ors. reported in (1987) 2 SCC 107 and in the case of Inder Singh Vs. State of Madhya Pradesh judgment dated 21.03.2025 (2025 INSC 382) condone the delay of 112 days in filing of the instant appeal before this Tribunal and admit the appeal for adjudication.

3. Brief facts of the case are that the assessee is a Maharashtra Govt. Company formed with the object of development of Industries in the State of Maharashtra. It filed the return of income for A.Y. 2018-19 on 19.09.2018 declaring income of Rs.1,89,12,980/-. Return processed u/s.143(1) of the Act making following disallowance of Rs.9,25,71,360/- on account of receipt of Dividend from company and Rs.55,09,140/- on account of delayed payment of Provident Fund. Assessee filed Rectification application u/s.154 of the Act which was rejected on 28.10.2019.

4. Aggrieved assessee preferred appeal before ld.CIT(A) but with a delay of 466 days. Ld.CIT(A) dismissed the appeal *in limine* without condoning the delay. Now the assessee is in appeal before this Tribunal.

5. We have heard the rival contentions and perused the record placed before us. We note that in the instant case ld. CIT(A) dismissed the appeal *in limine* without condoning the delay on the ground that the delay for the period prior to covid-19 as well as post covid-19 was not explained. However, it is an admitted fact that Intimation order u/s.143(1) was passed on 15.09.2019 and subsequently covid-19 pandemic outbreak took place across the country. Assessee filed appeal before ld.CIT(A) on 23.03.2023 and most of the period gets



ITA No.1967/PUN/2025
Western Maharashtra Development
Corporation Ltd.

covered considering the difficulties faced by the litigants by virtue of *Hon'ble Apex Court in the case of Cognizance for Extension of Limitation In re (2022) 441 ITR 722 (SC)*. Another aspect putforth by the assessee for explaining the delay is that the Managing Director at the relevant point of time from 01.11.2020 to 22.04.2025 was holding Additional Charge apart from regular charge of Joint Director of Industries, Govt. of Maharashtra and there is no decision making authority exclusively for the assessee company. There may be other extraneous reasons beyond the control of the assessee for not filing the appeal in time. Considering that there is '*sufficient cause*' on the part of assessee for not filing the appeal within the stipulated time, ld.CIT(A) ought to have condoned the delay and adjudicated the appeal on merits. We therefore taking cognizance of the facts and circumstances and adopting justice oriented approach condone the delay before ld.CIT(A) and admit the appeal for adjudication.

6. Since ld.CIT(A) has not dealt with merits of the case, we are of the considered opinion that assessee deserves one more opportunity. In view therefore, without dwelling into merits of the case, we remit back all the issues raised in the instant appeal to the file of ld.CIT(A) for *denovo* adjudication and to pass a speaking order as contemplated u/s.250(6) of the Act. Needless to mention that ld.CIT(A) shall afford reasonable opportunity to the assessee. Assessee is directed to update latest email id and contact detail on ITBA portal. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Impugned



ITA No.1967/PUN/2025
Western Maharashtra Development
Corporation Ltd.

order is set aside and effective grounds of appeal raised by the assessee are allowed for statistical purposes.

7. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on this 27th day of November, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 27th November, 2025.

Satish

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, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.