

IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA

**BEFORE SHRI DUVVURU RL REDDY, VP
AND
SHRI RAJESH KUMAR, AM**

**ITA Nos.441 to 444/PAT/2025
(Assessment Years:2009-10, 2011-12,2015-16, 2017-18)**

**The Samastipur District Central
Co-operative Bank Limited.**
Count Compound, Kachhari
Road, Samastipur,
Bihar-848101

Vs.

**Deputy Commissioner,
Lalbagh, Darbhanga,
Bihar-846004.**

(Appellant)

(Respondent)

PAN No. AABAT8937B

Assessee by : Shri Rahul Choubey, Adv.
Revenue by : Md. A.H. Chowdhary, CIT(DR)

Date of hearing: 27.11.2025
Date of pronouncement: 28.11.2025

ORDER

Per Duvvuru RL Reddy, VP:

These are appeals preferred by the assessee against the orders of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)"] dated 17.07.2023, 15.08.2023, 21.08.2023 for the AY 2009-10, 2011-12,2015-16, 2017-18.

02. At the outset, we note that these appeals of the assessee are barred by limitation by 728, 697, 728, 697 days, in ITA Nos. 441/PAT/2025, 442/PAT/2025, 443/PAT/2025 & 444/PAT/2025, respectively. At the time of hearing the counsel of the assessee stated that the assessee



was not aware about passing the order by learned CIT (A) and therefore, there is a delay in filing these appeals. The Ld. DR did not raise any objection in condoning the delay. After hearing the rival contentions and perusing the materials available on record, we find that the delay is for bonafide and genuine reason, hence, we condone the delay and adjudicate the appeals.

03. So far as the appeals are concerned the assessee pleaded before the bench to give one more opportunity to substantiate its claim before the learned CIT (A). The Departmental Representative has not raised any objection for the same. Considering the facts and circumstances of the case and in order to principle of natural justice, we are inclined to set a aside the order passed by the learned CIT (A) and remand the matter back to the file of the learned CIT (A) to examine the issue afresh and pass a speaking order after giving an opportunity of being heard to the assessee.
04. In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 28.11.2025.

Sd/-

(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Patna, Dated: 28 .11.2025
Sangeeta, Sr.PS

Sd/-

(DUVVURU RL REDDY)
(VICE PRESIDENT)



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna

Sr. No.	Particulars	Date	Initials	Person concerned
1	Draft dictated on	27.11.25		Sr.PS
2	Draft placed before author	27.11.25		Sr.PS
3	Draft proposed & placed before the second Member			AM
4	Draft discussed/approved by Second Member			AM
5	Approved Draft comes to the Sr.PS/PS			Sr.PS
6	Kept for pronouncement on			Sr.PS
7	File sent to the Bench Clerk			Sr.PS
8	Date on which file goes to the Head Clerk			
9	Date of dispatch of Order			
10	Dictation Sheet is attached herewith	Yes		