

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

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

I.T.A.Nos.1791 & 1792/PUN/2025
(Assessment Year 2015-16 & 2016-17)

Kolhar Bhagwatipur Vapari Gramin Bigarsethi Sahakari Patsanstha Ltd., Kolhar Bhagwatipur, Tal. Rahata, Dist. Ahilyanagar-413710, Maharashtra. PAN : AAIFK 1071 F (Appellant)	vs.	ITO, Ward-1, Ahilyanagar (Respondent)
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For Assessee :	Shri Prasad S. Bhandari, CA
For Revenue :	Shri Bharat Andhale, Addl.CIT (virtual)

Date of Hearing :	01.12.2025
Date of Pronouncement :	03.12.2025

ORDER

PER : MANISH BORAD, AM

These appeals at the instance of the assessee are directed against the separate orders of National Faceless Appeal Centre (NFAC)/Commissioner of Income Tax (Appeals), Delhi [**"CIT(A)"**], evenly dated 20/06/2025 passed under section 250 of the Income Tax Act, 1961 (**"Act"**), which are arising out of separate assessment orders u/s. 147 r.w.s. 144 r.w.s. 144B of the Act, evenly dated 29/03/2022 for the Assessment Years (**AY**) 2015-16 & 2016-17 respectively.

2. At the outset, learned counsel for the assessee commonly stated that for both the appeals pertaining to A.Ys. 2015-16 & 2016-17 are in the case of assessee, which is a cooperative society. Assessee could not appear before the Ld.AO resulting into passing of best judgment assessment and huge additions have been made on account of alleged unexplained cash deposits received from its members. He further submitted that Ld.CIT(A) has not dealt with the merits as the appeals were barred by limitation and Ld.CIT(A) has not condoned the delay. He, therefore, prayed that issues raised in the instant appeals deserve to be restored to the file of Ld. Jurisdictional Assessing Officer (JAO) for *denovo* assessment proceedings.

3. Ld. Departmental Representative (DR), on the other hand, though supported the order of Ld.CIT(A), but fair enough in not opposing the prayer made by the learned counsel for the assessee.

4. We have heard Ld. DR and perused the records placed before us. We observe that assessee is a cooperative society, has not filed return of income for A.Ys. 2015-16 & 2016-17. Based on the information received from the Department for the financial transactions entered into by the assessee, Ld.AO initiated re-assessment proceedings after validly serving statutory notices. Assessee failed to make compliance to any of the statutory notices issued u/s. 148 and 142(1) of the Act. Ld.AO passed the best judgment assessments and assessed

the income at Rs. 1,74,71,990/- and Rs. 4,62,65,921/- for A.Ys. 2015-16 & 2016-17 respectively.

5. We further observe that the appeals against the orders of Ld.AO have been filed before the Ld.CIT(A) with delay of 215 days and reasons for delay are mentioned by the assessee in the applications filed before the Ld.CIT(A) along with the reasons mentioned in Form No.35 and one of the main reasons is due to untimely death of CA Sagar Sable on 03/05/2021 due to Covid-19 pandemic who was looking after the taxation work of the assessee. We find that reasonable cause which prevented the assessee from filing the appeals before the Ld.CIT(A) within the prescribed time limit and delay is not intentional and 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), we hereby condone the delay of 215 days in filing of the appeals before Ld.CIT(A).

6. So far as merits of the cases are concerned, ideally the matters deserve to be restored to the file of Ld.CIT(A) as the issues on merits have not dealt with by the Ld.CIT(A).

7. However, on the request of learned counsel for the assessee and there being no strong objection on the Ld. DR's side and also taking note that assessee has filed a detailed

paper book running into 78 pages which also includes copy of cash book providing the details of cash received from members of the society which has been deposited in the bank account and there are other information to explain the source of alleged cash deposits, we deem it appropriate to remit back the issues raised in the instant appeals to the file of Ld. Jurisdictional Assessing Officer (JAO) for *denovo* assessment. Needless to mention that Ld. JAO shall afford a reasonable opportunity of being heard to the assessee and then decide the issues in accordance with law. The assessee is also directed to remain vigilant and not to take unnecessary adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

8. In the result, both the appeals filed by the Assessee are allowed for statistical purposes.

Order pronounced in the open Court on 03.12.2025.

Sd/-
[VINAY BHAMORE]
JUDICIAL MEMBER

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Pune, Dated 03rd December, 2025

vr/-

Copy to

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

//True Copy //

By Order

Assistant Registrar,
ITAT, Pune.