

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "सी" अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
" C " BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
अन्नपूर्ण गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Annapurna Gupta, Accountant Member

आयकर अपील सं./ITA No.1212/Ahd/2025
निर्धारण वर्ष /Assessment Year : 2020-21

Shree Mahalaxmi Mercantile Co-op.Bank Ltd. Darbhavati Chamber Patel Waga, Tower Road Dabhoi Varoda - 391 110	बनाम/ v/s.	The ADIT CPC, Bengaluru. Jris.AO - The DCIT Circle-1(1)(1) Vadodara - 390 007
स्थायी लेखा सं./PAN: AAAAS 1769 F		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri Manish J. Shah & Rushin Patel, ARs	
Revenue by :	Shri Rohit Aasudani, Sr.DR	

सुनवाई की तारीख/Date of Hearing : 21/01/2026
घोषणा की तारीख /Date of Pronouncement: 28/01/2026

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order of Office of the Learned Commissioner of Income Tax, Appeal, ADDL/JCIT (A)-11, Mumbai (National Faceless Appeal Centre), [hereinafter referred to as 'CIT(A)'], dated 22/02/2024, passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2020-21.

2. There is a delay of 392 days in filing the present appeal. Even there was a considerable delay of one year in filing the appeal before the Ld. CIT(A)

because of which the appeal of the assessee was dismissed by the Ld. CIT(A) being barred by limitation.

3. The Ld. Counsel for the assessee, at the outset, has produced on record the affidavit one Shri Jashvantsinh Rupsinh Charel, who has been appointed an Official Liquidator by the Registrar of Co-operative Societies, Gujarat in the case of the assessee, wherein, it has been deposed that the concerned person, namely, Shri Sureshbhai Chotalal Patel, who was acting as Manager of the assessee, which is a Co-operative Bank, had played some fraud with the Bank resulting into huge financial loss to the bank. Since that Shri Sureshbhai Chotalal Patel was looking into the tax matters of the assessee-bank and he had been absconded, therefore, the appeal could not be filed in time. Even that Shri Sureshbhai Chotalal Patel had made an excuse before the Ld. CIT(A) for not filing the appeal in time, whereas, he himself was involved in playing fraud with the Bank.

4. The Ld. Counsel for the assessee has submitted that assessee has a fair case on merits. That the delay occurred in filing the appeal before the Ld. CIT(A) as well as before the Tribunal was because of the fraudulent acts of the Manager, which did not come to the notice of the other concerned authorities/persons. The Ld. Counsel further submitted that in the interests of justice, assessee may be given an opportunity to present its case before the Ld. CIT(A).

5. After hearing the Ld. Representatives of the parties, we are of the view that because of the exceptional circumstances, the assessee, in the interests of justice, should be given an opportunity to present its case before the Ld.

CIT(A). We, accordingly, condone the delay in filing the present appeal, set aside the impugned order of the Ld. CIT(A), condone the delay in filing the appeal before the Ld. CIT(A) and direct the Ld. CIT(A) to decide the appeal of the assessee on merits irrespective of the delay in filing the appeal before him.

6. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 28/01/2026.

**Sd/-
(Annapurna Gupta)
Accountant Member**

**Sd/-
(Sanjay Garg)
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 28/01/2026

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)- (NFAC), o/o The CIT, Appeal ADDL/JCIT(A)-11, Mumbai
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad