



**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT
BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
Dr. DINESH MOHAN SINHA, JUDICIAL MEMBER**

आयकरअपीलसं./ITA No. 742/RJT/2025

Assessment Year: (2018-19)

Biliya Seva Sahkari Mandli Limited At. Biliya, Tal. Morbi, Gujarat, Morvi 363641 (Gujarat)	Vs.	Income Tax Office, Aayakar Vibhag, J.K. Chamber, National Highway-8-A, At- Lalpar, Morbi 363642 (Gujarat)
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AABAB3498H		
(Appellant)		(Respondent)

Appellant by : Shri Chetan Agarwal, Ld. A.R.
Respondent by : Shri Gopi Nath Chaubey, Ld. Sr. DR
Date of Hearing : 27/01/2026
Date of Pronouncement : 29/01/2026

आदेश/ ORDER

Per, Dr. Dinesh Mohan Sinha, JM:

Captioned appeal filed by the assessee is directed against the order passed by the National Faceless Appeal Centre [(in short “NFAC/Ld. CIT(A)”] vide order dated 29.05.2025, which in turn assessment order passed by Assessment Unit, Income Tax Department / Assessing Officer under section 147 of the Income Tax Act, 1961 (in short “the Act”), vide order dated 28.03.2023

2. The Grounds of appeal raised by the assessee are as follows:

- 1. That, the Ld. AO erred in law well as on facts by wrongly disallowed deduction under section 80P(2)(d) of Rs. 737219.*
- 2. The Ld. AO has erred on facts & in law in levying the penalty u/s 270A of the I.T. Act.*
- 3. The Ld. AO has erred on facts & in law in levying the penalty u/s 234F of the I.T. Act.*



4. The Ld. AO has erred on facts & in law in charging the interest u/s 234A, 234B and 234C of the I.T. Act. The appellant craves leave to add amend alter or withdraw any ground of appeals."

3. At the outset the registry of this Court has bring to our notice that this appeal filed after limitation of 100 days. That an application filed for condonation of delay along with the appeal. That the reason for delay in filling of appeal was that assessee has a rural Sahkari Mandali i.e. Biliya Seva Sahkari Mandli Limited which is working in rural and nearby village areas. Chairman of the Sahkari Mandali is an uneducated person and does not have any knowledge about return filing, Income Tax Laws and Income tax online proceedings. Since chairman was not aware of order passed by Ld. CIT(A) Appellate authority as Chairmen was not aware of Income Tax website and not using any email address. Only on receipt of call from department for payment of demand assessee become aware of passing of online orders and immediately action was taken. That the assessee has also relied on following judgements:

- The Supreme Court in the case of Collector, Land Acquisition, Anantnag and Anr.v. Mst. Katiji and Ors. AIR 1987 SC 1353
- Ramlal, & Chhotelal v. Rewa Coalfields Ltd. [(1962) 2 SCR 7621
- New India Insurance Co. Ltd. v. Smt. Shanti Misra [AIR 1976 SC 237]
- Concord of India Insurance Co. Ltd. v. Nirmala Devi &Ors. [(1979) 3 SCR 694)
- State of Kerala v. E.K. Kuriyipe&Ors. [(1981) Supp. SCC 72]

4. We have heard the Ld. AR of the assessee. we note that the delay is not because of ill motive of the assessee. Non filing of the appeal was because of circumstances beyond the control of the assessee. Upon perusal of the application condonation of delay it appears, that delay is because of Bonafide results. on facts and circumstances of the case it appears that there is a sufficient course in not



filing the appeal in time. Thus, taking into account the provision of section 253(5) and the decision of Hon'ble Supreme Court, we take a judicious view and condone delay in filing the appeal. At the same time, as agreed by both sides and also having regard to the principle of natural justice and fair play, we deem it fit and condone the delay of 100 days and appeal is heard on merit.

5. During the course of hearing the AR submitted that the Ld. CIT(A) has wrongly dismissed the appeal, on the ground that the assessee has chosen to settle the dispute through DTVSV scheme "The Direct Tax Vivad Se Vishwas Scheme-2024" while the assessee has no submitted any withdraw letter to the Ld. CIT(A) However, the counsel has stated that the assessee has filed application for "The Direct Tax Vivad Se Vishwas Scheme-2024" for A.Y. 2019-20. the assessee has withdrawn the appeal and got settle the dispute through the "The Direct Tax Vivad Se Vishwas Scheme-2024". For that the assessee has submitted the withdrawal letter of appeal and from no. 4 issued under the scheme by the Department. The AR further prayed that the matter may kindly be sent back to the Ld. CIT(A) for proper adjudication in this case. The AR further submitted that the assessee wanted to file the detail reply/submission in support of the case before the ld. CIT(A) on the contrary DR has not objected to the request of the AR. Considering the above facts and circumstances of the case and in the principles of natural justice and fair play require that the party should be given an opportunity to represent the case before the ld. CIT(A). Therefore, without delving much deeper into the merits of the case and in the interest of justice. We deem it fit and proper to set aside the order of the Ld. CIT(A) and remit the matter back to the file of the Ld. CIT(A) to adjudicate the issue afresh on merit and pass a speaking order after affording sufficient opportunity to the assessee of being heard, who in turn, is also directed to submit the relevant documents in support of the case.



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

Order is pronounced in the open court on 29/01/2026

Sd/-
(Dr. A. L. SAINI)
ACCOUNTANT MEMBER

Sd/-
(Dr. DINESH MOHAN SINHA)
JUDICIAL MEMBER

Rajkot
दिनांक/ Date: 29/01/2026

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

By order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot