

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

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

आयकर अपील सं. / ITA No.1658/PUN/2025
निर्धारण वर्ष / Assessment Year : 2018-19

Karwar Nagari Sahakari Patsansta Maryadit, 1050, Ganesh Colony, Vijaynagar, Kalewadi, Pune- 411017. PAN : AABTK0513D	Vs.	ITO, National e-Assessment Centre, Delhi.
Appellant		Respondent

Assessee by : None
Revenue by : Shri R. Y. Balawade

Date of hearing : 28.01.2026
Date of pronouncement : 30.01.2026

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 21.11.2024 passed by Ld. CIT(A)/NFAC for the assessment year 2018-19.

2. There is delay in filing of the present appeal. We are satisfied with the reasons mentioned in the application for condonation of delay duly supported by an affidavit that the applicant was prevented by sufficient cause for not filing the appeal within the

prescribed time limit. After hearing Ld. DR, we condone the delay and proceed to adjudicate the appeal.

3. Facts of the case, in brief, are that the assessee is a credit co-operative society duly registered under Maharashtra State Co-operative Societies Act and has furnished return of income on 12.10.2018 declaring total income of Rs.Nil after claiming deduction of Rs.67,74,456/- u/s 80P of the IT Act. The return was processed u/s 143(1) of the IT Act. Subsequently, the case was selected for scrutiny through CASS. After considering the reply of the assessee, assessment was completed u/s 143(3) of the IT Act by determining total income at Rs.67,74,456/-. The above assessed income includes addition on account of disallowance of deduction u/s 80P of the IT Act.

4. Being aggrieved with the above assessment order, the assessee preferred an appeal before Ld. CIT(A)/NFAC. Since the assessee remained absent, Ld. CIT(A)/NFAC dismissed the appeal of the assessee.

5. It is the above order against which the assessee is in appeal before the Tribunal.

6. When the appeal was called for hearing, neither anybody appeared from the side of the assessee nor any application for

adjournment was filed by the assessee. Accordingly, we proceed to decide the appeal on the basis of material available on record and after hearing Ld. DR.

7. We have heard Ld. DR and perused the material available on record. In this regard, we find that Ld. CIT(A)/NFAC has issued various notice of hearing, however nobody appeared from the side of the assessee and therefore Ld. CIT(A)/NFAC dismissed the appeal filed by the assessee. We further find that the assessee is a small primary credit co-operative society and formed for the mutual benefit of the members of the society and if an opportunity to substantiate the grounds of appeal is provided to the assessee it will meet the ends of natural justice.

8. Considering the totality of the facts of the case and in the interest of justice, without going into merits of the case, we deem it fit to set-aside the order passed by Ld. CIT(A)/NFAC and restore the matter back to his file with a direction to decide the appeal afresh and as per fact and law after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notices issued by Ld. CIT(A)/NFAC in this regard and to produce relevant submissions, documents and evidences in support of grounds of appeal without taking any

adjournment under any pretext, otherwise Ld. CIT(A)/NFAC shall be at liberty to pass appropriate orders as per law. Thus, the ground raised by the assessee is allowed for statistical purposes.

9. Since the matter has been remanded back to the file of Ld. CIT(A)/NFAC for deciding the appeal afresh as per fact and law, the grounds related with merits of the case becomes infructuous hence not adjudicated.

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

Order pronounced on this 30th day of January, 2026.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 30th January, 2026.

Sujeet

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

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.