

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH 'SMC', LUCKNOW**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.840/Lkw/2025
Assessment Year:2022-23

Bank of India Employees Co-operative Credit Society Ltd., 25/37, Kapoor Niwas, Birhana Road, Kanpur-208 001 PAN:AABAB0252D	Vs.	Income Tax Officer, Assessment Unit (NFAC)
(Appellant)		(Respondent)

Appellant by	Shri Ravi Srivastava, Advocate
Respondent by	Shri R.R.N. Shukla, Addl. CIT (D.R.)

ORDER

(A) This appeal vide I.T.A. No.840/Lkw/2025 has been filed by the assessee for assessment year 2022-23 against impugned appellate order dated 29/09/2025 (DIN & Order No.ITBA/NFAC/S/250/2025-26/1081298759(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) In this case assessment order dated 19/03/2024 was passed by the Assessing Officer whereby the assessee's total income was determined at

Rs.9,52,547/-. In the aforesaid assessment order, an addition of Rs.9,52,547/- was made, claimed by the assessee as deduction u/s 80P(2)(d) of the I. T. Act. The assessee filed appeal in the office of the learned CIT(A). The learned CIT(A) dismissed the assessee's appeal on limitation ground without going into merits of the case. The present appeal has been filed by the assessee in Income Tax Appellate Tribunal against the aforesaid order of the learned CIT(A).

(C) At the time of hearing, representative for the assessee submitted that the learned CIT(A) unfairly and unjustly dismissed the assessee's application for condonation of delay in filing of appeal. He further submitted that the impugned appellate order of learned CIT(A) should be set aside with the direction to pass de novo order on merits. The learned Departmental Representative supported the impugned order of learned CIT(A), but left the matter to the discretion of Bench. On perusal of records, it is evident that the learned CIT(A) dismissed the assessee's appeal on limitation ground, treating the assessee's appeal as time barred. The assessee's application for condonation of delay was not considered favourably by learned CIT(A). From the records, it is evident that there was sufficient cause, within the meaning of section 249(3) of the Act because of which the assessee could not file appeal in the office of learned CIT(A) within time frame mentioned in section 249(2) of the Act. Accordingly, it is held that this was a fit case for the learned CIT(A) to condone the delay in filing of the appeal in his office and to admit the appeal for decision on merits. Having regard to the same, the impugned appellate order dated 29/09/2025 of learned CIT(A) is set aside and learned CIT(A) is directed to admit the appeal after condoning the delay in filing of appeal. Learned CIT(A) is further directed to pass de novo order on merits in accordance with law after providing reasonable opportunity to the assessee.

(E) In the result, the appeal of the assessee is partly allowed for statistical purposes.

(Order pronounced in the open court on 05/02/2026)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:05/02/2026
*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.,