



IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "B", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND MS.ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2502/PUN/2025
Assessment Year : 2018-19

Sai Disha Samajik Vikas Sanstha, Third Floor, Soniya Chamber, Near Seven Jakna Road, Near Bridge, Aurangabad – 431005 Maharashtra PAN : AAKTS9805R	Vs.	Income Tax Officer, Exemption Ward, Aurangabad
Appellant		Respondent

Appellant by	:	None
Respondent by	:	Shri Pramod Shahakar
Date of hearing	:	10.02.2026
Date of pronouncement	:	12.02.2026

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee pertaining to A.Y. 2018-19 is directed against the order dated 01.09.2025 framed by National Faceless Appeal Centre, Delhi arising out of Assessment Order dated 25.05.2021 passed u/s.144 r.w.s.144B of the Income Tax Act, 1961 (in short 'the Act').

2. When the case called for, none appeared on behalf of the assessee despite due service of notice of hearing. With the assistance of Id. Departmental Representative and available records, we proceed to adjudicate the appeal *ex parte* qua the assessee.



3. We have heard the ld. DR and perused the record placed before us. We observe that the assessee is a Cooperative Society and income of Rs.4,61,020/- declared in the return of income for A.Y. 2018-19. After making addition of Rs.1,90,09,827/- disallowing the deduction u/s.57 of the Act income assessed at Rs.1,94,70,847/-. Aggrieved with the disallowance made by the Assessing Officer assessee preferred appeal before ld.CIT(A) but with a delay of 448 days. Reasons for delay have been filed before ld.CIT(A). However, ld.CIT(A) has not condoned the delay and dismissed the appeal *in limine*. On going through the reasons mentioned in the impugned order, we find that the assessment order was passed during covid-19 pandemic outbreak period prevailed across the country and also the other reasons clearly indicate that the delay was not deliberate and assessee has not gained anything from filing the appeal with delay.

4. We therefore taking justice-oriented approach and placing reliance on the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors. reported in (1987) 2 SCC 107* and in the case of *Inder Singh Vs. State of Madhya Pradesh judgment dated 21.03.2025 (2025 INSC 382)* condone the delay of 448 days in filing of the instant appeal before ld.CIT(A) and admit the appeal for adjudication.

5. Since ld.CIT(A) has not decided the issues on merits, we deem it appropriate to remit back the issues raised in the instant appeal to the file of ld.CIT(A) for afresh adjudication.



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Assessee is at liberty to adduce evidences/submissions in support of its case and Id.CIT(A) shall decide the issues in accordance with law as contemplated u/s.250(6) of the Act after providing reasonable opportunity of hearing. Assessee is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by Id.CIT(A). It should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 12th day of February, 2026.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 12th February, 2026.

Satish

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

आदेशानुसार / BY ORDER,

// True Copy //

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