



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.3161/PUN/2025
Assessment Year : 2020-21

Shree Gajanan Mahila Gramin Bigarsheti Sahakari Patsanstha Maryadit, A/P. Vahagaon, Tal. Karad, Satara 415110 Maharashtra PAN : AAHAS3528D	Vs.	Income Tax Officer, Ward-1, Satara
Appellant		Respondent

Appellant by	:	None
Respondent by	:	Shri Pramod Shahakar
Date of hearing	:	10.02.2026
Date of pronouncement	:	16.02.2026

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee pertaining to A.Y. 2020-21 is directed against the order dated 11.12.2025 framed by National Faceless Appeal Centre, Delhi arising out of Assessment Order dated 13.12.2024 passed u/s.147 r.w.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.



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3. We have heard the ld. DR and perused the record placed before us. We observe that the assessee is Association of Persons and did not file the return of income for A.Y. 2020-21. Based on certain information about cash deposit, time deposit and TDS, assessment proceedings u/s.147 r.w.s.144 r.w.s.144B of the Act have been carried out and income assessed at Rs.3,16,93,567/-. Assessee preferred appeal before ld.CIT(A) but the same has been dismissed *in limine* for non deposit of advance tax as referred in section 249(4)(b) of the Act. We note that ld.CIT(A) in para 3.5 of the impugned order has referred to the word “Not applicable” mentioned in Sl.No.9 of Form 35 and has held that the assessee was supposed to make payment equal to the amount of advance tax payable on its income. We find that in absence of any detail of the income of the preceding A.Y. 2019-10, there cannot be any quantification of advance tax liability and ld.CIT(A) ought to have adjudicated on merits of the case.

4. Under these facts and circumstances, we deem it appropriate to restore the issues raised in the instant appeal to the file of ld.CIT(A) for necessary adjudication on merits as contemplated u/s.250(6) of the Act and then decide in accordance with law after giving reasonable opportunity of hearing to the assessee. Assessee is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by ld.CIT(A) and should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.



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

Order pronounced on this 16th day of February, 2026.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 16th 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.