

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "B" BENCH : PUNE

BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER &
Ms. ASTHA CHANDRA, JUDICIAL MEMBER

I.T.A.Nos.3176 & 3177/PUN/2025
(Assessment Years : 2018-2019)

Raigaon Sugar and Power Ltd., 105 Siddhi Vihar, Near Tanishk Heritage, College Road, Vidyanagar, Karad-415 124 PAN : AA ECC 8784 C (Appellant)	vs.	ITO, Ward-1, Satara (Respondent)
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For Assessee	:	None
For Revenue	:	Shri Pramod Shahakar, JCIT

Date of Hearing	:	11.02.2026
Date of Pronouncement	:	18.02.2026

ORDER

PER : MANISH BORAD, AM

These appeals at the instance of the same assessee are directed against the different orders of Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [**"CIT(A)"**] dated 15/10/2025 & 27/10/2025 passed under section 250 of the Income Tax Act, 1961 (**"Act"**) which are arising out of assessment order dated 29.04.2021 passed u/s. 144 r.w.s. 144B of the Act and penalty order dated 07.01.2022 passed u/s. 270A of the Act for the Assessment Year (**AY**) 2018-19.

2. Registry has informed that there is a delay of 03 days in filing of the appeal in ITA No. 3176/PUN/2025. Application for condonation of delay along with affidavit has been filed and placed on record. Delay of 03 days is on account of major spinal surgery undergone by the authorized representative of the assessee. Considering it to be a reasonable cause delay of 03 days in filing ITA No.3176/PUN/2025, is hereby condoned and admit the appeal for adjudication. When the case called for, none appeared on behalf of the assessee, however, with the assistance of Ld.Departmental Representative (DR) and the documents available on record indicate that Ld.CIT(A) has dismissed the assessee's appeals in *limine* by not condoning the delay. Therefore, we proceed to adjudicate the instant appeals *ex parte qua* assessee.

3. With the assistance of Ld.DR, we observe from the impugned orders that Ld.CIT(A) has dismissed the assessee's appeals filed against the assessment order passed u/s. 144 r.w.s. 144B of the Act and against penalty order passed u/s. 270A of the Act on account of delay of 1340 and 1088 days respectively in filing the appeals. Submissions have been filed before the Ld.CIT(A) requesting for condonation of delay in the grounds of appeals and stated that in the interest of justice, delay may please be condoned and the issues raised in the two instant appeals may please be restored to the file of Ld.CIT(A) for necessary adjudication.

4. On the other hand, Ld.DR, supported the orders of Ld. CIT(A).

5. We have heard rival contentions and perused the records placed before us. We observe that assessee is a limited company and return of income for A.Y. 2018-19 filed on 31.10.2018 declaring income of ₹ 4,35,83,070/-. Case selected for complete scrutiny to examine two issues, namely, default in TDS and disallowance for such default and ICDS compliance and adjustments. However, to the notice of hearing issued u/s. 142(1) of the Act, there was no response. We observe that all the dates of hearing fixed between 16.11.2020 to 26.02.2021 fall under Covid-19 Pandemic restriction period. Ld.AO concluded the proceedings making disallowance of interest expenditure at ₹ 15,23,917/- and disallowance of sugar expenses at ₹ 52,95,450/- and assessed the income at ₹5,04,02,437/-. Ld.AO also initiated penalty u/s. 270A of the Act and concluded penalty proceedings vide order dated 07.01.2022 observing the under-reported income at ₹68,19,367/- and levying penalty at ₹ 11,27,344/- @ 50% of the tax payable on under-reported income.

6. Aggrieved with the quantum addition as well as levy of penalty, assessee preferred appeal before the Ld.CIT(A), but with huge delay of 1340 & 1088 days. The reasons for the said delay have been stated to be mainly on account of Covid-19 Pandemic restrictions and on account of Tax Consultant-

Mr.Anand D. Joshi, who had sole access to the login of the Income Tax portal and who did not inform the management about passing of assessment and penalty orders. Ld.CIT(A), however, did not condone the delay and dismissed the appeals in *limine*.

7. We, however, taking into consideration the reasonable cause preventing the assessee from filing the appeals including Covid-19 Pandemic restriction period, in the larger interest of justice and also taking guidance from the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors.* [(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 1340 & 1088 days in filing the appeals before the Ld.CIT(A).

8. So far as merits of the cases are concerned, admittedly assessee did not appear before the Ld.AO. Ld.CIT(A) has not adjudicated the appeals on merits. We therefore being fair to both the parties restore all the issues raised in the instant two appeals to the file of Ld.CIT(A) for necessary adjudication and to pass a speaking orders as contemplated u/s. 250(6) of the Act after duly considering the details to be furnished by the assessee in support of grounds of appeal on merits. Needless to mention that Ld.CIT(A) shall afford a reasonable opportunity

of being heard to the assessee and then decide the issues in accordance with law. The assessee is also directed to remain vigilant and not to take unnecessary adjournments unless otherwise required for reasonable cause. Effective grounds of appeals raised by the assessee in the instant two appeals are allowed for statistical purposes.

9. In the result, both the appeals of the Assessee are allowed for statistical purposes.

Order pronounced in the open Court on 18.02.2026

Sd/-
[ASTHA CHANDRA]
JUDICIAL MEMBER

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Pune, Dated 18th February, 2026

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The Ld. PCIT concerned.
4.	D.R. ITAT, "B" Bench, Pune.
5.	Guard File.

//True Copy //

By Order

Assistant Registrar,
ITAT, Pune.