

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 443/Agr/2025
Assessment Year : 2018-19**

Prathmik Krishi Saakh Sanstha Marydit Nagar, Gaganwada Tillipur, Morena M.P. - 476 337	V	ITO, Morena M.P. - 476 001
PAN : AAABP2878F		
(Appellant)		(Respondent)

Assessee by	None
Department by	Shri R.P. Maurya, CIT(A)-1

Date of hearing	16/02/2026
Date of pronouncement	16/02/2026

ORDER

PER SUNIL KUMAR SINGH, JUDICIAL MEMBER

This appeal has been preferred against the impugned order dated 11.09.2025 passed in Appeal no. NAFC/2017-18/10461681 by the Ld. Commissioner of Income-tax(Appeals)/National Faceless Appeal Centre (NFAC) hereinafter referred to as the "CIT(A)" u/s. 250 of the Income tax Act, 1961 (hereinafter referred to as "Act") for the Assessment year [A.Y.] 2018-19, wherein learned CIT(A) has dismissed assessee's appeal upon rejection of assessee's request for condonation of delay in filing the first appeal.

2. None responded for the appellant assessee despite rejection of assessee's application for adjournment. Perused records and heard Ld. Sr. DR for the respondent revenue.

3. At the very outset, it is noticed that the first appeal was filed on 03.04.2025 against the assessment order dated 29.03.2023 passed u/s 147/144B of the Act.

by the delay about 706 days. It appears that the reasons for the delay shown before learned CIT(A) were that the assessee is not well versed to computer system. The assessee was also not aware of the notices issued through e-mail/portal. The delay was unintentional/bonafide and due to the circumstances beyond the control of the appellant. The limitation period for filing first appeal before learned CIT(A) u/s. 249(2) of the Act is 30 days. However, section 249(3) of the Act empowers the first appellate authority to condone the delay if satisfied that appellant had sufficient cause for not presenting it within that period. Learned CIT(A) was, however did not find any sufficient cause to condone the said delay caused in filing the first appeal.

4. It is well established principle of law that the substantial justice cannot be denied on technicalities. Hon'ble Supreme Court in Sambhaji and Ors V Gangabai and Ors, Civil Appeal no. 6731/2008 (arising out of SLP(C) No. 14562 of 2006) vide judgment dated 20.11.2008, has held that the object of prescribing procedure is to advance the cause of justice. In an adversial justice system, no party should ordinarily be denied the opportunity of participating in the process of justice dispensation. Unless compelled by express and specific language of the statute, the procedural enactment ought not to be construed in a manner which would leave the court helpless to meet extra ordinary situations in the ends of justice. Justice is the goal of jurisprudence. Procedural law is always subservient to and is in aid to justice. Any interpretation which eludes or frustrates the recipient of justice is not to be followed. Processual law is not to be tyrant but a servant, not an obstruction but an aid to justice. A procedural prescription is the handmaid and not the mistress, lubricant, not a resistance in the administration of justice.

5. The object of prescribing period of limitation in filing of the appeal is to expedite the proceedings and to advance the cause of justice. We, in the interest of justice, deem it just and proper to treat the cause shown by the assessee as sufficient and condone the said delay of 706 days caused in filing the first appeal before the first appellate authority. The delay is accordingly condoned. We restore the matter back to the file of learned CIT(A) for passing order afresh on merit in accordance with law. Needless to say that the first appellate authority shall ensure the substantial compliance of the principles of natural justice.

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6. In the result, the revenue's appeal is dismissed. Impugned order dated 11.09.2025 is set aside.

Order pronounced in the open court on 16.02.2026

Sd-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER
Dated: 16.02.2026

Sd-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, Agra