

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

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

**ITA No. 583 & 584/Agr/2025  
Assessment Year : 2020-21**

M/s Ambah Co-operative Marketing Society C/o. S. V. Agrawal & Associates, Dadi Dham 24, Joy Builders Colony, Near Rafael Tower, Old Palasia, Indore M.P. - 452 018	V	ITO, Ward - 1 Morena  M.P. - 476 111
<b>PAN : AABAA5173A</b>		
(Appellant)		(Respondent)

Assessee by	Shri S.N. Agarwal, CA
Department by	Shri Anil Kumar, Sr. DR

Date of hearing	18/02/2026
Date of pronouncement	18/02/2026

**ORDER**

**PER SUNIL KUMAR SINGH, JUDICIAL MEMBER**

These appeals have been preferred against the impugned order dated 27.11.2025 passed in Appeal No. NAFC/2019-20/10526143 & order dated 09.10.2025 passed in Appeal No. NAFC/2019-20/10510247 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.] 2020-21, wherein learned CIT(A) has dismissed assessee's first appeals as time barred and in limine respectively.

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2. The facts and issue involved in both these appeals are almost similar, hence, for the sake of brevity and convenience, these appeals are being decided by this common order.
3. Perused records and heard Ld. representatives for both the parties.

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4. At the very outset, it is noticed that this first appeal was dismissed upon rejection of assessee's request for the condonation of delay caused in filing the first appeal before Ld. CIT(A). It transpires from the perusal of records that first appeal was filed before the first appellate authority on 30.09.2025, by a delay of about 46 days against the penalty order dated 16.07.2025 passed u/s 271(B) of the Act. It appears that the reasons for the delay shown before learned CIT(A) were that the said penalty order remained with the staff of the appellant assessee. It is only when appellant's counsel, on going through the e-proceedings' tab, became aware about the impugned penalty order. 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.

5. 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 adversarial 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,

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lubricant, not a resistance in the administration of justice. 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 46 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. This appeal is liable to be allowed for statistical purposes.

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6. This first appeal was dismissed by the Ld. CIT(A) ex parte on the ground that the non-filer assessee had neither filed ITR nor paid the required advance tax in accordance with section 249(4) of the Act. As we have allowed ITA No. 583/Agr/2025 for statistical purposes, and restored the matter to the CIT(A) for adjudication on merit, deem it just and proper to remit this matter also to the file of Ld. CIT(A) for deciding this matter on merit afresh after affording the assessee an opportunity of hearing. This appeal is also liable to be decided for statistical purposes.

7. In the result, both the revenue appeals are allowed for statistical purposes.

***Order pronounced in the open court on 18.02.2026***

**Sd-**

**(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER**

Dated: 20.02.2026

**Sd-**

**(SUNIL KUMAR SINGH)  
JUDICIAL MEMBER**

Copy forwarded to:

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

Asst. Registrar,  
ITAT, Agra