

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई। IN THE INCOME TAX APPELLATE TRIBUNAL 'C' BENCH: CHENNAI		
श्री इंतूरी रामा राव लेखासदस्य एवं श्री मनु कुमार गिरि, न्यायिक सदस्य BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER AND SHRI MANU KUMAR GIRI, JUDICIAL MEMBER		
आयकर अपील सं./ITA No 3897 &3898 /Chny/2025 निर्धारण वर्ष/ Assessment Year: 2020-21 & 2020-21		
The Uppilipalayam Mill Industrial Workers Coop House Construction Society Ltd., Uppilipalayam Post, Coimbatore-641015	v.	ITO, NON CORPORATE WARD 1(4) Coimbatore
[PAN: AWVPG 3572 E]		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
अपीलार्थी की ओर से/ Assessee by	:	Ms. A Vijayalakshmi, CA
प्रत्यर्थी की ओर से /Respondent by	:	Ms. R ANITHA, Addl. CIT
सुनवाई की तारीख/Date of Hearing	:	17.02.2026
घोषणा की तारीख /Date of Pronouncement	:	20.02.2026

आदेश / ORDER

PER MANU KUMAR GIRI, JM:

This captioned Appeals filed by the Assessee are directed against the orders of the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi, [CIT(A)] both dated 29.10.2025 for Assessment Year 2020-21.

2. Brief Facts of the case: The Appellant being Co-operative Credit Society, nature of activity is providing financial assistance to its



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Members and eligible for deduction u/s 80P(2)(a)(i) for the Gross Total Income of the Appellant as per Return of Income.

The assessee has filed its return of income for the A.Y.2020-21 on 08.01.2021 declaring total income of Rs. 1,78,640/- after claiming deduction under Chapter VI-A of Rs. 36,99,754/-. The case of the assessee was selected for 'complete Scrutiny' through CASS to examine assessee's claim of deduction under chapter VI-A and issued notice u/s 143(2) dated 29.06.2021. Again notice u/s. 142(1) issued to assessee dated 29.10.2021 but no response had been received from assessee's end; another notice issued to him dated 23.11.2021 was complied with. Assessment was completed whereby Total Income was assessed at Rs.3,57,076/- after making an addition of Rs. 1,78,436/- and also imposed penalty u/s 270A of the Act. On appeal, the Id.CIT(A) has dismissed the appeals on account of delay.

3. Before us, appellant has requested for condonation of delay. We find that there is delay in filing of appeal of 389 & 238 days and the cause for such inordinate delay has been mentioned as due to absence of an accountant. The main grievance of the assessee is that the Ld.CIT(A) has erred in dismissing the appeal as time barred



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without appreciating the delay that was neither deliberate nor intentional and was supported by reasonable cause.

4. At the outset, we note that the Ld.CIT (A) has dismissed the appeal in limine on account of delay of 289 and 238 days in filing the captioned petitions before CIT (A).

5. We find that the reasons given by the assessee are sufficient cause. Hence, we condone the delay and set aside the both orders of CIT(A) and restored back files to the CIT(A) for adjudication of an appeal afresh on merits as per the ground of appeal filed by the assessee in Form 35. The Ld.CIT(A) before proceeding to re-adjudicate the both appeals of assessee shall give proper opportunity of hearing to the assessee to appear and prosecute its appeals. The assessee is also directed to prosecute its appeals diligently and participate in the appellate proceedings without any failure.

6. In the result, both the captioned appeals filed by the assessee are allowed for statistical.

Order pronounced on the 20th day of February 2026, in Chennai.

Sd/-

(इंतूरी रामा राव)

(INTURI RAMA RAO)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य/**JUDICIAL MEMBER**



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चेन्नई/Chennai,

दिनांक/Dated: 20th February, 2026.

SNDP, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाइल/GF