

आयकर अपीलीय अधिकरण, सूरत न्यायपीठ, सूरत ।
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT 'SMC' BENCH, SURAT
[conducted through Hybrid mode at Ahmedabad Bench]

श्री संजय गर्ग, न्यायिक सदस्य एवं
श्री नरेन्द्र प्रसाद सिन्हा लेखक सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Shri Narendra Prasad Sinha, Accountant Member

आयकर अपील सं./ITA No.768/SRT/2025
निर्धारण वर्ष /Assessment Year : 2017-18

The Sandhiar Group Coop Cotton Gorwers Association Ltd. At Sayan, Tal. Olpad Sayan S.O., Sandhiyer Surat - 394 130	<u>बनाम/</u> <u>v/s.</u>	Income Tax Officer Ward-2(2)(4) Surat 395 001
स्थायी लेखा सं./PAN: AAAAT 3216 C		

(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :		Shri Mehul Shah, CA
Revenue by :		Shri Ajay Uke, Sr.DR

सुनवाई की तारीख/Date of Hearing : 09/12/2025
घोषणा की तारीख /Date of Pronouncement: 27/02/2026

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'] dated 22/08/2024 passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2017-18.

2. The assessee has raised the following grounds of appeal:

“1. On the basis of facts and circumstances of the case as well as the law on subject, the Ld. CIT(A) has erred in not condoning the delay of 10 days in filing of appeal before Ld. CIT(A).

2. On the facts and circumstances of the case as well as the law on subject, the learned assessing officer has erred in disallowing the deduction of Rs.13,39,528/- u/s.80P of the IT Act, 1961.

3. It is therefore prayed that the disallowance made by the Assessing Officer may please be deleted.

4. Appellant craves to add, alter or delete any ground(s) either before or in the course of hearing of the appeal.

3. The appeal is time-barred by 263 days. A separate application for condonation of delay has been filed, wherein, it has been stated that in the Appeal Form No.35 filed before the Ld. CIT(A), the assessee has mentioned as “No” in the column in which it was asked as to whether the notices can be sent on e-mail. Even the Ld. CIT(A) did not sent the notice on the mentioned e-mail in Appeal Form 35. Therefore, the assessee neither came to know about the dates of hearing before the Ld. CIT(A) nor could represent the case before him and even did not come to know about the passing of the final order of the Ld. CIT(A). Hence, the appeal was filed belatedly due to lack of knowledge and because of the aforesaid reasons, a delay of 263 days has occurred in filing the appeal. The Ld. Counsel in this respect relied upon the screen-shot obtained from the income-tax Portal.

4. Considering the above submissions, we are of the view that the interests of Justice will be well served if the assessee be given an opportunity to present his case before the Assessing Officer (AO) however, subject to payment of reasonable costs. We accordingly set aside the impugned order of the Ld. CIT(A) and restore the matter to the file of the AO for *de novo*

assessment subject to deposit a cost of Rs.5,000/- in the Prime Minister's National Relief Fund. The assessee will furnish the evidence of deposit of the said amount before the Ld.AO thereafter the Ld. AO will pass the assessment order afresh in accordance with law.

6. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 27/02/2026.

**Sd/-
(Narendra Prasad Sinha)
Accountant Member**

**Sd/-
(Sanjay Garg)
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 27/02/2026

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A) -
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , सूरत /AR, ITAT, Surat/Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Surat/Ahmedabad