

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN “SMC” BENCH: DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No. 273/DDN/2025  
[Assessment Year : 2016-17]**

Naugaon Bahuudesiya Sahkari Samiti Ltd., Uttarkashi, S.O.-Uttarkashi, Uttarakhand <b>PAN-AAIFN9077E</b>	vs	DCIT/ACIT Central Circle, Dehradun Uttarakhand
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Shri D.S.Negi, CA	
<b>Respondent by</b>	Shri Amarpal Singh, Sr.DR	
<b>Date of Hearing</b>	12.03.2026	
<b>Date of Pronouncement</b>	13.03.2026	

**ORDER**

**PER BENCH:**

The present appeal is filed by assessee against the order dated 16.05.2025 passed by Ld. Commissioner of Income Tax (A), NFAC, Delhi [“Ld. CIT(A)”] u/s 250 of the Income Tax Act, 1961 [“the Act”] arising out of assessment order dated 13.03.2024 passed u/s 147 r.w.s. 144 r.w.s. 144B of the Act pertaining to Assessment Year 2016-17.

2. From the perusal of the appellate order, it is found that ld. CIT(A) has not admitted the appeal as the appeal was filed delayed before the Ld. CIT(A). The reasons given in delay condonation petition was that the office bearers of the society do not have technical knowledge of tax laws and society does not have a full time

Accountant/Tax Advisor. Therefore, the appeal was filed delayed before the Ld. CIT(A). Since the assessee has reasonable cause for delay in filing the appeal, therefore, it was prayed before the Ld. CIT(A) to condone the delay and decide the appeal on merits. Further, it is observed that despite of issue of five notices, assessee has failed to make any compliance before the Ld. CIT(A).

3. Under these circumstances, in our considered opinion the reason given by the assessee for delay has sufficient cause thus the delay in filing the appeal before ld. CIT(A) is hereby condoned. As the Ld. CIT(A) has not decided the appeal of the assessee on merits, therefore, all the issues are restored to the file of Ld. CIT(A) to decide the same on merits after providing reasonable opportunities of being heard to the assessee. The assessee is also directed to participate in the appellate proceedings and filed the necessary replies within the time limit provided by the Ld. CIT(A). With these directions, appeal of the assessee is allowed for statistical purposes.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 13.03.2026.

**Sd/-**

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

**Date-13.03.2026**

*\*Amit Kumar, Sr.P.S\**

**Sd/-**

**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT
6. Guard File

Sr.P.S/ASSISTANT REGISTRAR  
ITAT, NEW DELHI  
(Dehradun Circuit Bench, Dehradun)