



IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "SMC", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.192/PUN/2026

Assessment Year : 2017-18

Tulajabhavani Mahila Gra Sah Pathsansta Mary Kodoli, At Post Kodoli, Tal. Panhala, Kolhapur-416114 Maharashtra PAN : AABAT4234H	Vs.	Income Tax Officer, Ward-1(1), Kolhapur
Appellant		Respondent

Assessee by	:	None
Revenue by	:	Shri Dayanand Jawalikar
Date of hearing	:	10.03.2026
Date of pronouncement	:	17.03.2026

आदेश / ORDER

The captioned appeal at the instance of assessee pertaining to A.Y. 2017-18 is directed against the order dated 10.06.2025 framed by National Faceless Appeal Centre, Delhi (NFAC) arising out of Assessment Order dated 09.12.2019 passed u/s. 144 of the Income Tax Act, 1961 (in short 'the Act').

2. When the case called for, none appeared on behalf of the assessee despite due service of notice of hearing. I therefore proceed to adjudicate the appeal with the assistance of ld. Departmental Representative.

3. Registry has pointed out that the appeal is barred by limitation as the assessee has filed the appeal before this Tribunal with a delay of 142 days. Assessee society has filed Affidavit explaining the reasons. Considering the averments made by the assessee society and also adopting justice



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oriented approach, I find that the delay is not intentional and therefore placing reliance on the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors. reported in (1987) 2 SCC 107* and in the case of *Inder Singh Vs. State of Madhya Pradesh judgment dated 21.03.2025 (2025 INSC 382)* condone the delay of 142 days before this Tribunal and admit the appeal for adjudication.

4. Brief facts of the case are that the assessee is a Cooperative credit society registered under The Maharashtra Cooperative Societies Act, 1960. It is engaged in the business of accepting deposits and providing credit facility to its Members. For the year under consideration, the assessee has not filed the return of income u/s.139(1) of the Act. Based on the information that assessee has deposited cash of Rs.9,17,500/- and Rs.3,00,000/- in the bank accounts maintained with Prathmik Shikshak Sahaari Bank Ltd. Warana Kodoli, Kolhapur during the demonetization period. Ld. Assessing Officer issued notice u/s.142(1) of the Act to which certain details were filed to which assessee furnished reply stating that the deposits are of the deposits received from its Members. Ld. Assessing Officer asked the assessee to furnish supporting documents viz., Name, Address, PAN, confirmation letters and pay-in-slips used by the Member for deposits. Ld. Assessing Officer after calling for details from the bank by issuing notice u/s.133(6) of the Act brought to tax a sum of cash deposit of Rs.10,26,500/- u/s.69A r.w.s.115BBE of the Act as unexplained money.



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5. Aggrieved assessee preferred appeal against the assessment completed u/s.144 of the Act before ld.CIT(A) but failed to appear on the given dates of hearing. Ld.CIT(A) vide impugned *exparte* order dismissed the appeal of the assessee by observing as under :

“7. Thus it is observed that the claim of the appellant that it was not provided adequate opportunity by the AO is found to be not borne out of the record. The appellant did not file the return of income in response to the notice issued u/s 142(1) by the AO. Subsequently the AO has issued notices u/s 142(1), questionnaire and summons to the assessee asking for details and supporting documents to explain the cash deposits. Finally, after direction of the JCIT u/s 144A, the AO has issued SCN which also has not been complied with. Under these facts and circumstances, it can not be said that the AO has not given adequate opportunity to the assessee. The appellant has filed submission during the appeal proceedings and has also filed several details and documents claiming that its contention as regards the cash deposits can be proved. However, as mentioned earlier, the appellant has not advanced any cogent reason as to why the documents and evidences as required by the AO during the assessment proceedings could not be submitted by the assessee.

6. Now the assessee is in appeal before this Tribunal assailing the impugned order passed by ld.CIT(A) contending that ld.CIT(A) erred in upholding the assessment passed u/s.144 of the Act in violation of principles of natural justice without granting proper and effective opportunity of being heard.

7. I have heard the ld. DR and perused the record placed before me. It is seen that the assessment order in this case was passed u/s.144 of the Act and the assessee society is claiming to have filed replies and produced books of account during the course of assessment. I have carefully gone through the impugned order passed by ld.CIT(A) and find that in para 6 ld.CIT(A) has given a bald statement that “assessee



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did not respond to the latest notice issued from this office on 13.05.2025” and merely confirmed the action of the Assessing Officer without discussing on merits of the case as contemplated u/s.250(6) of the Act in light of judgment of Hon’ble Bombay High Court in the case of *PCIT (C) vs. Premkumar Arjundas Luthra (HUF) (2017) 297 CTR 614 (Bombay)* wherein it was held that ld.CIT(A)/NFAC is obliged to dispose of the appeal on merits even in an *exparte* order. Except the said statement, there is no mention about the number of notices sent through ITBA portal, their dates etc. Thus, ld.CIT(A) has not granted proper and fair opportunity of hearing to the assessee. In view thereof, I am of the opinion that in the interest of justice and fair play, the issues raised in the instant appeal deserves restoration to the file of ld.CIT(A). Without dwelling into merits of the case, the issues raised in the instant appeal are remitted back to the file of ld.CIT(A) for afresh adjudication and passing a speaking order in accordance with law. Needless to mention that ld.CIT(A) in the set aside proceeding shall provide reasonable opportunity to the assessee and consider the documents/evidence to be filed by the assessee. Assessee is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by ld.CIT(A) and should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.



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

Order pronounced on this 17th day of March, 2026.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 17th March, 2026.

Satish

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच,
पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar,
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.