

IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN
BEFORE SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER
ITA No. 99/DDN/2026 (A.Y 2017-18)
ITA No. 100/DDN/2026 (A.Y 2017-18)
ITA No. 101/DDN/2026 (A.Y 2017-18)
ITA No. 102/DDN/2026 (A.Y 2017-18)
ITA No. 103/DDN/2026 (A.Y 2017-18)

District Cooperative Bank Limited, Ranipokhri (through its Bank Manager), Dehradun PAN: AAAAD0247R (APPLICANT)	Vs	DCIT/ACIT, Central Circle, 13 A, Subhash Road, Dehradun, Uttarakhand (RESPONDENT)
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Appellant by	Sh. D. S. Negi, CA
Respondent by	Sh. Amar Pal Singh, Sr. DR

Date of Hearing	08.04.2026
Date of Pronouncement	15.04.2026

ORDER

PER YOGESH KUMAR, U.S. JM:

The captioned Appeals are filed by the Assessee against the orders of Ld. Commissioner of Income Tax (Appeals) ADD/JCIT(A) Patna, ('Ld. CIT(A)' for short), dated 30/01/2025, 30/04/2025, 18/03/2025 and 14/01/2025 and 20/01/2025 respectively pertaining to Assessment Year 2017-18.

2. There is a delay of 294, 202, 263, 324 and 324 days respectively in filing the captioned Appeals by the Assessee. The Assessee filed an affidavit contending that as per the guidelines issued by the Reserve Bank of India.

The Assessee bank was in the process of transitioning to domain based official e-mail ids for all banking communication. Due to the change e-mail domain the order impugned could not be served as the same has been sent by the Ld. CIT(A) to old e-mail id. Thus, sought for condoning the delay in filing the present Appeal.

3. Per contra, the Ld. Department's Representative submitted that, there is no sufficient cause to condone the inordinate delay in filing the captioned Appeals, thus sought for dismissal of the present Appeals on delay in latches.

4. We have heard both the parties and perused the material available on record on the issue of delay in filing the present Appeal. The Assessee contended that as per the guidelines issued by the Reserve Bank of India. The Assessee bank was in the process of transitioning to domain based official e-mail ids for all banking communication. Due to the change e-mail domain the order impugned could not be served as the same has been sent by the Ld. CIT(A) to old e-mail id.

5. The Hon'ble Supreme Court time and again clarified that the delay in filing the Appeal with sufficient cause should be looked into in a liberal way and shall condone the delay. In the landmark decision in Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC), the Hon'ble Supreme Court settled the law that the delay when supported by justifiable reasons, must make way for the cause

of substantial justice. Considering the above facts and circumstances, we condone the delay of 294, 202, 263, 324 and 324 days respectively in filing the captioned Appeals by the Assessee.

6. Brief facts of the case are that, orders under Section 201(1) and 201(1A) of the Income Tax Act, 1961 ('Act' for short) came to be passed by the A.O. on 04/03/2024, 12/02/2024, 26/02/2024, 04/03/2024 and 26/02/2024 holding that there was non-deduction of tax at source. Aggrieved by the orders passed under Section 201(1) and 201(1A) of the Act, Assessee preferred five Appeals before the CIT(A). The Ld. CIT(A) vide orders impugned dismissed the Appeals filed by the Assessee. As against the orders of the Ld. CIT(A), Assessee preferred the captioned Appeals.

7. The Ld. Counsel for the Assessee submitted that, the CIT(A) has passed ex-parte order without deciding the Grounds of appeal of the Assessee. Further contended that the Ld. CIT(A) has erred in upholding the findings of the A.O. without appreciating the facts and circumstances of the case. Thus, sought for allowing the Appeal.

8. Per contra, the Ld. Department's Representative submitted that the Assessee is a defaulter who has not appeared before the CIT(A) and the CIT(A) has passed the order in accordance with law, which requires no interference, thus by relying on the orders of the Lower Authorities sought for dismissal of the Appeal.

9. We have heard both the parties and perused the material available on record. It is not in dispute that the CIT(A) passed the orders impugned by placing the Assessee ex-parte. As per the Assessee the notices sent by the CIT(A) has not been served as the Assessee has changed the e-mail id in compliance with the guidelines of RBI. As the issue involved in the present appeals requires factual verification by the A.O. we deem it fit to restore the issue to the file of the A.O. to decide the *lis* afresh. Needless to say, the A.O. shall provide opportunity of being heard to the Assessee before passing the assessment order in accordance with law. The Assessee is also directed to participate in assessment proceedings without fail and produce the documents in support of its claim.

10. In the result, the Appeals of the Appellant are partly allowed for statistical purpose.

Order pronounced in the Open Court on this 15th Day of April, 2026

Sd/-

**(SANJAY AWASTHI)
ACCOUNTANT MEMBER**

Dated: 15/04/2026

*R. Naheed **

Sd/-

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

Copy forwarded to:

- 1. Appellant**
- 2. Respondent**
- 3. CIT**
- 4. CIT(Appeals)**
- 5. DR: ITAT**

**ASSISTANT REGISTRAR
ITAT NEW DELHI**