



IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR 'SMC' BENCH, NAGPUR

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.633/NAG/2025

Assessment Year : 2015-16

Harshal Gramin Vikas Bahuudeshiya Sanstha, Watchal Bhavan, Viveknagar, Mul Road, Chandrapur-442401, Maharashtra PAN: AAATH4269C	Vs.	Income Tax Officer, (Exemption)-3, Nagpur
Appellant		Respondent

Appellant by	:	Shri Rachit Thakur (through Virtual)
Respondent by	:	Shri Surjit Kumar Saha (through virtual)
Date of hearing	:	10.03.2026
Date of pronouncement	:	17.04.2026

आदेश / ORDER

The captioned appeal at the instance of assessee pertaining to A.Y. 2015-16 is directed against the order dated 06.08.2024 framed by Addl.JCIT (A)-2 Guwahati arising out of Assessment Order dated 13.12.2017 passed u/s.143(3) of the Income Tax Act, 1961 (in short 'the Act').

2. 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 349 days. Assessee has filed an affidavit explaining the delay. On due consideration of the averments made by the assessee and also adopting justice oriented approach, I find that the delay is not deliberate and 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



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Inder Singh Vs. State of Madhya Pradesh judgment dated 21.03.2025 (2025 INSC 382) condone the delay of 349 days before this Tribunal and admit the appeal for adjudication.

3. I have heard the rival contentions and perused the record placed before me. I observe that the assessee is a Trust stated to be carrying out charitable activities viz., Promoting Livelihood Development, Sanitation, Water supply, Education, Natural Resource Management, Women empowerment. It filed return of income declaring Nil income on 22.11.2015. Case selected for scrutiny through CASS and after validly serving statutory notices assessee filed written submissions. Ld. Assessing Officer vide order dated 13.12.2017 concluded the assessment proceedings u/s.143(3) of the Act making couple of additions aggregating to Rs.4,12,404/-. Aggrieved assessee preferred appeal before ld.CIT(A) on 18.01.2020 with a delay of 736 days. However, there was no participation by the assessee in the First Appellate Proceedings and ld. CIT(A) dismissed the assessee's appeal for non-prosecution. Ld.CIT(A) has also not condoned the delay. Now the assessee is in appeal before this Tribunal assailing the *exparte* order passed by ld.CIT(A).

4. Ld. Counsel for the assessee at the outset referring to ground No.1 submitted that ld.CIT(A) has passed the impugned order *exparte* without providing opportunity to the assessee and prayed for affording one more opportunity to which ld. DR made no objection. I observe that though the assessee has been granted few opportunities but failed to avail.



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5. The Hon'ble Supreme Court in catena of decisions unequivocally laid down that when an explanation regarding delay does not smack of malafides and is otherwise reasonable acceptance ought to be the rule and refusal an exception. A hyper-technical or pedantic approach, resulting in the dismissal of matters at the threshold, is discouraged as it may cause irreparable prejudice by foreclosing adjudication on merits. The expression "sufficient cause" occurring in limitation statutes has consistently been interpreted to receive a liberal and justice-oriented construction, so as to advance rather than defeat the cause of substantial justice. At the same time, the delay should neither be intentional nor for taking any undue benefit by the assessee. If the reasons explained by the assessee are bonafide and there is no element of deliberate delay or taking undue advantage in filing the appeal belatedly, then the concept of liberal interpretation must be applied while considering the sufficient cause for delay in filing the appeal. I have gone through the record carefully and find that the delay in filing appeal before ld.CIT(A) is not intentional. Therefore, adopting justice oriented approach and 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 before ld.CIT(A).



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6. Considering the facts in entirety considering the prayer made by ld. Counsel for the assessee, I deem it proper to restore the issues back to the file ld. CIT(A) for *denovo* adjudication. In view thereof, without dwelling into merits of the issue, the issues raised in the instant appeal are being remitted to the file of ld.CIT(A) for afresh adjudication. Needless to mention that ld.CIT(A) in the set aside proceedings shall provide reasonable opportunity of hearing to the assessee and consider the documents/evidences to be filed by the assessee. Assessee is directed to update email and contact details on the ITBA portal. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause, failing which the ld.CIT(A) shall be free to proceed in accordance with law. Findings of the CIT(A)/NFAC are set aside and Grounds of appeal raised by the assessee are allowed for statistical purposes.

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

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

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Nagpur/ दिनांक / Dated : 17th April, 2026.

Satish



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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, नागपुर SMC बेंच,
नागपुर / DR, ITAT, "Nagpur SMC Bench, Nagpur**
5. **गार्ड फ़ाइल / Guard File.**

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar,
आयकर अपीलीय अधिकरण, नागपुर/ ITAT, Nagpur