



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.2765/PUN/2025

Assessment Year : 2015-16

Shirol Panchayat Samitti Karmchari Sahakari Patsanstha Maryadit Shirol 1 Near Panchayat Samiti Shirol, Kolhapur-416103 Maharashtra PAN:AAHAS3871M	Vs.	Income Tax Officer, Ward 1, Ichalkaranji
Appellant		Respondent

Assessee by	:	None
Revenue by	:	Shri Ambarnath Khule (through Virtual)
Date of hearing	:	16.03.2026
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 14.11.2025 framed by Addl/JCIT (A)-2 Visakhapatnam arising out of Intimation Order dated 21.11.2017 passed u/s. 143(1) 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. Even on previous date of hearing on 05.02.2026, there is no representation from the side of assessee. I therefore proceed to adjudicate the appeal *ex parte qua* assessee with the assistance of ld. Departmental Representative.



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*Sahakari Patsanstha Maryadit*

3. I have heard ld. DR and perused the record placed before me. I note that in the instant appeal prima-facie adjustment has been made by CPC denying the deduction u/s.80P of the Act on account of delay in furnishing of return of income. The assessee in the return of income for A.Y. 2015-16 has shown the income of the society at Rs.8,82,748/- and claimed deduction u/s.80P of the Act. Return has been filed beyond the due date, i.e. as against the due date 07.09.2015 return has been filed on 22.11.2016. Assessee has challenged the adjustment made by CPC by filing the appeal before ld.CIT(A) taking a ground that prior to Finance Act, 2021 CPC had no authority to disallow the deduction under Chapter VIA for delay in furnishing the return of income. Reliance placed on the decision of Coordinate Bench, Mumbai in the case of *Sai Prerana Coop. Credit Society Ltd. Vs. ITO – ITA No.3169/Mum/2022 order dated 20.02.2023*. I further note that the appeal of the assessee was delayed by 2659 days. Reasons have been mentioned in the affidavit filed before ld.CIT(A) and the contents have been reproduced in para 2.2 of the impugned order and the major reason is on account of lack of proper advice from the Tax Consultant regarding the issue of denial of deduction u/s.80P of the Act. Admittedly, the society is located in a village Shirol in Kolhapur District and they are completely dependent upon the Tax Consultants for the income-tax matters and are not well versed in the Taxation matters. Assessee has also made *prima-facie* case that decisions have been rendered on the similar issue deciding that prior to Finance Act, 2021, CPC had no express authority is provided u/s.143(1)(a)(v) of the



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Act to disallow the deduction claimed under Chapter VIA of the Act on account of delay in furnishing the return of income.

4. The moot point is as to whether such a huge delay deserves to be condoned. At this stage, it is relevant to note the judgment of the Hon'ble Bombay High Court in the case of *Vijay Vishin Meghani Vs. DCIT & Anr (2017) 398 ITR 250 (Bom)* holding that none should be deprived of an adjudication on merits unless it is found that the litigant deliberately delayed the filing of appeal. In that case, delay of 2984 days crept in due to improper legal advice. Relying on *Concord of India Ins. Co. Limited VS Nirmala Devi (1979) 118 ITR 507 (SC)*, the Hon'ble jurisdictional High Court condoned the delay.

5. The Hon'ble Supreme Court in the case of *Collector of Land Acquisition vs. Mst. Katiji, 167 ITR 471 (SC)* held that when substantial justice and technical considerations are pitted against each other, cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay. The Hon'ble Jurisdictional High Court in the case of *Vijay Vishin Meghani vs. DCIT, 389 ITR 250 (Bom.)* held that in the matter of condonation of delay an overall view in the larger interest of justice has to be taken. None should be deprived of an adjudication on merits unless the Court of law or the Tribunal/Appellate Authority finds that the litigant has deliberately and intentionally delayed filing of the appeal, that he is careless, negligent and his



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conduct is lacking in bonafides.

6. Under these given facts and circumstances and also observing that delay in filing of appeal by the assessee before ld.CIT(A) is not intentional and due to 'reasonable cause' assessee was prevented to file the appeal within the stipulated time, I hereby condone the delay before ld.CIT(A) placing reliance on the decisions referred (*supra*).

7. Since ld.CIT(A) has not adjudicated the issue on merits, the matter is remitted back to the file of ld.CIT(A) for afresh adjudication in the light of settled judicial precedents. Needless to mention that ld.CIT(A) in the set aside proceeding shall provide reasonable opportunity to the assessee and consider the documents/evidences 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.

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

Order pronounced on this 17<sup>th</sup> day of April, 2026.

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 17<sup>th</sup> 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, "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.