IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN CIRCUIT BENCH: DEHRADUN

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

ITA No.269/DDN/2026
(ASSESSMENT YEAR: 2018-19)

Bahuuddeshiy Nanheda Anantpur Harijan Kisan Sewa Sahkari Samiti Limited, Village Nanheda Anantupr, Post Saliyar, Block Roorkee, District Haridwar, Uttarakhand-247 668. ***PAN-AABAN3370Q***	Vs.	Income Tax Officer, Civil Lines Roorkee, Uttarakhand State-247667.
(Appellant)		**(Respondent)**

Assessee by	None
Department by	Shri Mohan Lal Joshi, Sr. DR
Date of Hearing	20/07/2026
Date of Pronouncement	28/07/2026

O R D ER

PER BENCH:

This appeal by assessee is arising out of the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) Delhi [CIT(A)] in Appeal No. NFAC/2017-18/10382843 dated 12.03.2026. Assessment was framed by AO, NFAC, Delhi for the Assessment Year 2018-19 under section 147 r.w.s 144 read with section 144B of the Income -tax Act, 1961 (hereinafter referred to 'the Act'), vide order dated 08.03.2023.

2. The first issue in this appeal of assessee is as regards to the order of Ld. CIT(A) dismissing the appeal *in limine* on the ground of delay in filing of appeal, by holding that the assessee is unable to explain sufficient cause in the application filed u/s 249(3) of the IT Act.

3. We have heard the Ld. Sr. DR and gone through the facts and circumstances of the case. We note the facts from the orders of the lower authorities and arguments of Ld. Sr. DR that the assessment order is dated 08.03.2023 and the assessee filed the appeal before the Ld. CIT(A) only on 16.06.2024. According to CIT(A), there is a delay of 435 days as service of assessment order is dated 08.03.2023 as the same was uploaded by the Revenue in ITBA portal and, therefore, the appeal filed by assessee on 16.06.2024 is delayed. The assessee, before the Ld. CIT(A), contended that first of all there is no service of order on the assessee, it might have been shown on the ITBA portal but the order was never served on the assessee either through mail or through physical copy. The assessee contended before the Ld. CT(A) in its submissions that the assessee society was a MPACS (Multipurpose Primary Agricultural Credit Cooperative Societies) wherein the supervisory control lies with either the State Government or the Registrar concerned as per the Uttarakhand Cooperative Society Act, 2003. Here the assessee's previous counsel was to pursue against the Notices/Intimation/letters/Communications received from the Revenue but the assessee's legal consultant had not informed the assessee, leading to delay. The present tax consultant Shri Sanjeev Kumar Sharma, Advocate assured before the Ld. CIT(A) that in future he will make all necessary compliances.

3.1 We find that the reasons stated in the condonation petition before Ld. CIT(A) are reasonable and there is no service of order on the assessee as the same was uploaded on ITBA only and there was no service through mail or through physical

mode. When this fact is confronted to the Sr. DR, he could not controvert the above facts and circumstances. Once reasonable cause is established, we condone the delay before the Ld. CIT(A) and admit the appeal. Since, the Ld. CIT(A) has not adjudicated this issue on merits, we set aside the order and remit back to the file of the Ld. CIT(A) for fresh adjudication.

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

Order pronounced in the open Court on 28/07/2027.

Sd/-	Sd/-
(SANJAY AWASTHI)	**(MAHAVIR SINGH)**
ACCOUNTANT MEMBER	**VICE PRESIDENT**

Dated:28/07/2026
PK, Sr. PS
Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI
(Dehradun Circuit Bench, Dehradun)