



IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES “SMC”, PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1904/PUN/2025
Assessment Year : 2018-19

Yetchina Srinivas, Security Agency, Bhartiya Nagar, Korba, Bilaspur 459006 Chattisgarh PAN : AAAPY0283B	Vs.	DCIT, Circle-1(1), Pune
Appellant		Respondent

Appellant by	:	Shri Sachin Kumar (through virtual)
Respondent by	:	Shri Ajitesh Meena
Date of hearing	:	16.10.2025
Date of pronouncement	:	29.10.2025

आदेश / ORDER

The captioned appeal at the instance of assessee pertaining to Assessment Year 2018-19 is directed against the order dated 30.01.2025 of National Faceless Appeal Centre, Delhi emanating out of Assessment order dated 24.03.2021 passed u/s.143(3) r.w.s.143(3A) & 143(3B) of the Income Tax Act, 1961.

2. Registry has informed that that the instant appeal is barred by limitation as the assessee has filed this appeal with a delay of 100 days. Assessee has filed an Affidavit explaining the reasons for delay.

3. After hearing both the sides and perusing the averments made in the affidavit, it is overt that assessee is fully dependent on the Tax Consultant and due to wrong advice by



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the consultants coupled with the fact that assessee has changed his residence from Delhi to Pune, the delay has arisen and therefore the assessee could not file the appeal within the prescribed time limit. I am satisfied that 'reasonable cause' prevented the assessee to file the appeal within the stipulated time. However, in the larger interest of justice adopting justice oriented approach and taking guidance from 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)* I condone the delay of 100 days in filing of the instant appeal before this Tribunal and admit the appeal for adjudication.

4. The only grievance of the assessee mainly revolve around the disallowance of EPF expenses of Rs.16,98,992/- ESI expenses at Rs.3,18,459/- and deduction of claim u/s.80C of the Act.

5. At the outset, ld. Counsel for the assessee submitted that ld.CIT(A) has partly allowed the appeal by giving directions to the ld. Assessing Officer for carrying out necessary verification about the deduction u/s.80C of the Act and so far as remaining issues are concerned, assessee wishes to place certain more details before the lower authorities for which ld. Counsel prayed that one more opportunity may please be granted to assessee.

6. On the other hand, ld. Departmental Representative supported the order of ld.CIT(A).



7. I have heard the rival contentions and perused the record placed before me. Against the impugned additions made by ld. Assessing officer in the assessment order for A.Y. 2018-19, I find that in the appellate proceedings before ld.CIT(A) assessee could not furnish certain details. Ld.CIT(A) also observed that major part of the assessment proceedings were carried out during covid-19 pandemic period restrictions and the assessee could not respond properly owing to his ill health. Considering these aspects, ld.CIT(A) felt that the matter requires cross verification and directed the ld. Assessing Officer to carry out necessary verification. Finding of ld.CIT(A) reads as follows :

“4.6 The assessee had claimed to have made EPF expenses to the tune of 24,36,486/- and made payment as contribution to ESI to the tune of Rs.6,10,384/- As per rates fixed by the DGR for the relevant assessment year, 12% of Rs 61,45,785/-including variable Dearness Allowance, as EPF contribution, is coming to Rs.7,37,494/- and contribution in the ESI including variable dearness allowance @ 4.75% of Rs. 61,45,785/-is coming to Rs.2,91,925/

4.7 Thus, prima facie, the assessee had crossed the permissible limit in both the cases of EPF & ESI contribution. On the basis of these facts and circumstances, the Assessing Officer had disallowed the difference between the eligible amount and the amount actually contributed by the assessee in such funds. Thus, an amount of Rs. 16,98,992/- had been added back to the total income of the assessee for the relevant assessment year.

4.8 As nothing extrajudicial had been done by the Assessing Officer, the appeal of the assessee on this ground is dismissed.

4.9 The Assessing Officer had made a further addition of Rs. 1,50,000/- as deductions u/s 80C of the IT ACT, 1961. The appellant had been asked to adduce documentary evidences in support of such claim vide notices u/s. 142(1) on 01.01.2020 and 05.02.2020. However, till the time of passing the assessment order, the assessee couldn't submit the corroboratory documents.

4.10 The appellant has given extraneous reasons like COVID 19 Pandemic and poor health for his inability in submitting documentary evidences in time, in support of his claim for deduction



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u/s. 80C. Prima facie it appears that this is a matter that requires cross-verification. The appeal of the assessee is thus allowed on this ground with a direction to the Assessing Officer to verify the veracity of documents, that may be produced at a later stage, in support of the claim for deduction u/s. 80C of the IT Act, 1961. The deduction u/s. 80C may be allowed by the A.O after due verification. This ground is allowed for statistical purposes.”

8. Under these given facts and circumstances, where the assessee had no opportunity to file submission/details before ld. Assessing Officer due to covid-19 pandemic restrictions prevailed across the country and on account of his ill-health, I deem it proper to provide one more opportunity to the assessee by remitting back the issues raised in the instant appeal to the file of ld. Jurisdictional Assessing Officer for *denovo* adjudication. Needless to mention that ld.JAO shall grant reasonable opportunity to the assessee. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Effective grounds raised by the assessee are allowed for statistical purposes.

9. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on this 29th day of October, 2025.

Sd/-

(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 29th October, 2025.
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 //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.