

Samastipur District Central Co-operative Bank Ltd.

ITA 508/PAT/2025

ITAT / Patna | Order: 04 Feb 2026 | AY 2014-15

01 FACTS OF THE CASE

The order records communication on 12 December 2022 and an appeal filed on 20 November 2025, with a delay of 1,076 days.

02 DISCUSSION BY THE HON'BLE TRIBUNAL

The Tribunal declined to admit the delayed appeal and dismissed it as time-barred. This is a limitation outcome, not a determination allowing the underlying tax claim.

03 JUDICIAL DECISION

Appeal dismissed as time-barred

04 OUTCOME - IN FAVOUR OF

Revenue / respondent - taxpayer's appeal dismissed on limitation; underlying tax claim not decided.

05 AKHB REVIEW POINT

Keep evidence of communication, calculate the applicable filing period against current law, and document any condonation explanation promptly.

SOURCE & VERIFICATION

Indexed official order, paragraphs 7-8 and pronouncement; no subsequent appeal status verified.

[Read the complete original order \(PDF\)](#)

AI DISCLOSURE

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